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**ONE HUNDRED AND FORTIETH SESSION**

**1917**

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**VOL. VIII.—No. 15—PART 3**

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**ALBANY**  
**J. B. LYON COMPANY, PRINTERS**  
**1917**



**REPORT**  
**OF THE**  
**PUBLIC SERVICE COMMISSION**  
**FOR THE FIRST DISTRICT**  
**OF THE**  
**STATE OF NEW YORK**

**For the Year Ending December 31, 1916**

---

**Vol. III**

**Statistics of Light, Heat and Power  
Companies**

**For the Year Ending December 31, 1916**

**PREPARED BY THE**  
**BUREAU OF STATISTICS AND ACCOUNTS**



# STATE OF NEW YORK

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### REPORT OF THE PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT

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NEW YORK, *January 8, 1917*

*Honorable* EDWARD SCHOENECK, *Lieutenant-Governor:*

*Honorable* THADDEUS C. SWEET, *Speaker of the Assembly:*

SIRS:— The Public Service Commission for the First District of the State of New York herewith transmits to the Legislature its annual report for the year ending December 31, 1916.

Respectfully,

OSCAR S. STRAUS,

*Chairman.*

WILLIAM HAYWARD,

HENRY W. HODGE,

TRAVIS H. WHITNEY,

CHARLES S. HERVEY,

*Commissioners.*





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### EXPLANATION OF ABBREVIATIONS AND SIGNS USED IN THE TABLES

- D = Indicates a negative number, i. e., a decrease or a deficit.
- Est = Number obtained by estimation, either by the company concerned or by the Bureau of Statistics.
- N. R. = No record or not reported.
- N. S. = Not separate, included with some other number.
- ..... (leaders) = None, or not applicable in the sense of none.
- (dash) = To be interpreted by reference to associated numbers as, e. g., for a total under an N. R. or under maxima.



## PREFATORY NOTE

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This volume is devoted to light, heat and power statistics derived from the returns made by gas, electrical and steam supply corporations for the year ended December 31, 1916. As heretofore the material is presented in three divisions, viz.: Part I, Analysis; Part II, Statistical Tables; and Part III, Abstracts.

The abstract of each company return that appears in its alphabetical order in Part III will be found to contain the more essential information concerning the operations of the year and the condition of the property at the close of the year. In the abstracts, financial data are presented with comparative fullness, while operating statistics are presented more conveniently in the tabular summaries of Part II. In the analysis contained in Part I will be found necessary explanations in the way of criticism and comparison which indicate the significance of the reported figures.

In order that the publication of the principal results of operation for the year may not be unduly delayed pending the preparation and printing of this volume, which necessarily requires much time, it is the custom of the Commission to compile and publish preliminary abstracts of the returns of individual companies as soon as the returns have been submitted. Any citizen desiring later information than that contained in this volume concerning a particular corporation can obtain such a preliminary abstract upon application.

A. F. WEBER,  
*Chief Statistician.*





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**PART I**

**ANALYSIS OF STATISTICS**

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## GENERAL SUMMARY OF OPERATIONS OF LIGHT, HEAT AND POWER COMPANIES, 1913-1916

Statistics pertaining to a particular date are for the close of the year specified. Statistics for operations are for the *calendar year* specified. The figures here entered are either obtained directly from the general tables in Part II, where their composition is shown, or they are derivative, in which case the stub items are indented. Intercompany sales are eliminated from revenues, and corresponding debits from operating expenses. Incidental receipts from the sale of residuals, etc., are also deducted from expenses. The combined figures for gas and electrical companies, however, are entirely gross and involve much duplication both of capitalisation and income.

GAS SUPPLY				
Item	1913	1914	1915	1916
Number of gas works.....	1 26	1 25	1 25	1 2 <sup>5</sup>
Manufacturing capacity (M cu. ft. in 24 hrs.).....	256,700	256,250	256,150	260,150
Number of gas holders.....	135	129	134	128
Holder capacity (M cu. ft.).....	184,134	184,879	186,397	184,297
Miles of main in service.....	3,994.40	4,070.06	4,144.89	4,196.62
Per cent increase.....	3.39	1.89	1.84	1.25
Number of street lamps.....	44,912	42,839	23,192	17,455
Per cent increase.....	1.18	D 4.62	D 45.86	D 24.74
Number of service pipes.....	401,585	408,003	413,161	418,821
Number of consumers' meters owned..	1,483,146	1,520,796	1,558,124	1,606,445
Number of consumers.....	1,371,118	1,399,701	1,439,378	1,489,889
Per cent increase.....	3.63	2.08	2.83	3.51
Fixed capital installed during year....	\$3,956,193	\$1,900,917	\$1,105,751	\$6,461,228
Number of employees <sup>1</sup> .....	11,051	10,846	10,371	10,370
Total wages and salaries <sup>2</sup> .....	\$9,848,454	\$9,608,836	\$9,351,406	\$9,499,258
Per cent increase.....	D 0.62	2.43	D 2.68	1.58
Gas manufactured (M cu. ft.).....	45,671,816	47,051,661	45,668,377	48,233,555
Average daily make.....	125,128	128,909	125,119	131,786
Per cent increase.....	0.88	3.02	D 2.94	5.33
Gas sold (M cu. ft. distributed).....	42,731,869	43,726,927	42,539,668	44,565,753
Per cent increase.....	1.41	2.33	D 2.72	4.76
Revenue from sales to the public.....	\$34,835,211	\$35,685,444	\$34,768,078	\$36,372,618
Average price per M cu. ft. (cents).	81.52	81.61	81.73	81.62
Operating expenses (less residuals sold, etc. <sup>3</sup> ).....	\$19,892,228	\$21,018,320	\$19,238,456	\$19,905,769
Per cent increase.....	4.00	5.66	D 8.47	3.47
General amortisation (depreciation)...	\$1,753,324	\$1,877,394	\$2,515,505	\$2,768,171
Taxes.....	2,561,072	2,441,451	2,334,622	3,289,004
Uncollectible gas bills.....	120,222	161,529	151,384	120,802
Total revenue deductions.....	24,326,846	25,498,695	24,239,967	26,083,746
Per cent increase.....	4.48	4.82	D 4.94	7.61
Average per M cu. ft. distributed (cents).....	56.93	58.31	56.98	58.53
Operating income.....	\$10,508,364	\$10,186,750	\$10,528,111	\$10,288,872
Per cent increase.....	D 4.78	D 3.06	3.35	D 2.27

<sup>1</sup> Includes 2 unused water-gas plants. <sup>2</sup> Includes 1 unused water-gas plant. <sup>3</sup> Includes 1,500 M cu. ft. capacity (partly estimated) of unused water-gas plants. <sup>4</sup> Includes 450 M cu. ft. capacity of unused water-gas plant. <sup>5</sup> General officers are not included in number of employees, but their compensation is included in total wages and salaries. The distribution of employees of gas-electrical companies between departments is not available, and has been computed here on the basis of total compensation, figures for which are reported separately for the two departments. <sup>6</sup> Exclusive of general amortisation. For intercompany sales and miscellaneous revenue deducted, see Table XXXV, A. <sup>7</sup> For difference of \$700,133.31 between this amount and the corresponding figure in the Financial Summary, see Table XXXV, C, footnote 6. <sup>8</sup> Not on a basis comparable with 1914; see discussion following Financial Summary in 1915 Report.

# 16 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

## General Summary of Operations of Light, Heat and Power Companies, 1913-1916—Continued ELECTRICITY SUPPLY \*

Item	1913	1914	1915	1916
Number of central stations.....	<sup>10</sup> 16	<sup>10</sup> 16	<sup>11</sup> 16	<sup>12</sup> 14
Boiler capacity (h.p.).....	183,107	200,143	200,143	198,943
Engine capacity (h.p.).....	494,279	595,809	683,809	674,951
Generating capacity (kw.).....	388,612	435,112	493,462	485,712
Connected load (kw.) <sup>13</sup> .....	835,269	924,476	1,047,518	1,343,462
Number of street lamps.....	41,844	42,976	57,146	61,031
Number of meters.....	337,644	368,831	411,611	439,476
Number of consumers.....	238,873	265,254	306,217	360,669
Per cent increase.....	6.65	11.04	15.44	17.78
Fixed capital installed during year <sup>14</sup> ..	\$9,721,411	\$6,439,887	\$5,815,163	\$4,784,841
Number of employees <sup>15</sup> .....	9,653	9,285	10,144	10,723
Total wages and salaries <sup>16</sup> .....	\$8,376,708	\$8,905,006	\$9,039,717	\$9,828,105
Per cent increase.....	7.98	6.31	1.51	8.72
Tons of coal used under boilers.....	1,176,885	1,109,380	1,098,407	1,292,265
Kilowatt hours generated.....	877,539,888	917,977,516	989,359,588	1,146,310,504
Average daily output.....	2,404,219	2,515,007	2,710,429	3,131,996
Per cent increase.....	24.45	4.61	7.78	15.86
Kilowatt hours sold to the public.....	651,235,101	687,582,209	727,004,884	845,947,395
Per cent increase.....	31.55	5.58	5.73	16.36
Revenue from sales to the public.....	\$32,897,660	\$34,878,022	\$34,936,019	\$38,687,806
Average price per kw. hr. (cents)..	5.052	5.073	4.805	4.57
Miscellaneous electrical revenue.....	[\$75,274]	[\$71,160]	[\$239,124]	[\$468,007]
Operating expenses <sup>10</sup> .....	\$13,228,150	\$14,267,674	\$14,058,717	\$15,557,327
Per cent increase.....	13.77	7.86	D 1.46	10.66
General amortisation (depreciation)...	\$1,065,813	\$1,190,336	<sup>17</sup> \$2,805,212	\$2,503,034
Taxes.....	1,931,811	2,045,336	2,295,418	3,057,100
Uncollectible electrical bills.....	139,251	151,992	141,549	115,540
Total revenue deductions.....	16,365,025	17,655,338	19,300,896	21,233,001
Per cent increase.....	11.70	7.88	9.32	10.01
Average per kw.hr. sold to public (cents).....	2.513	2.568	2.655	2.498
Operating income.....	\$16,532,634	\$17,222,684	\$15,635,123	\$17,454,805
Per cent increase.....	7.77	4.17	D 9.22	11.64

NOTE.— Data for the Riverside Light & Power are not included in the tables of this report (Parts I and II), but may be found in the abstract of the company's return in Part III. The same is true of the 1916 returns of the Bowery Bay and the Long Acre. These companies are subject to the jurisdiction of this Commission, but their operations are relatively insignificant.

\* Does not include electrical conduit companies. <sup>10</sup> Includes 1 station not in operation during the year. <sup>11</sup> Includes 3 stations not in operation during the year. <sup>12</sup> Includes 2 stations not in operation during the year. Decrease from 1915 is due to the exclusion of the Long Acre and Bowery Bay from the 1916 tables. <sup>13</sup> The railroad load, excepting that of the railway department of the Richmond Light & Railroad, is included for the first time in 1915. The only important item prior to 1915 is the Third Avenue Railway system, which is supplied under a maximum demand rate, under which the load from 1912 to 1915 was constant at 28,200 kw. <sup>14</sup> Includes non-operating companies, and excludes electrical conduit companies. <sup>15</sup> See note 5. <sup>16</sup> Exclusive of general amortisation. For intercompany sales and miscellaneous revenue deducted, see Table XXXVI, A. <sup>17</sup> See note 8.

**General Summary of Operations of Light, Heat and Power Companies, 1913-1916 — Concluded**  
**GAS AND ELECTRICAL COMPANIES COMBINED <sup>18</sup>**

ITEM	1913	1914	1915	1916
Operating income — gas and electrical.	\$27,040,998	\$27,409,433	\$26,163,234	\$28,444,110
Other income <sup>19</sup> .....	7,857,886	8,513,462	9,926,330	10,268,043
Gross income applicable to corporate and leased properties.....	34,898,884	35,922,895	36,089,564	38,712,153
Per cent increase.....	2.23	2.93	0.46	7.27
Interest, rent and other income deductions.....	\$12,065,249	\$11,685,724	\$12,842,680	\$13,922,819
Net corporate income.....	22,833,635	24,237,171	23,246,884	24,789,334
Per cent increase.....	D 1.01	6.15	D 4.09	6.64
Dividends.....	\$11,378,911	\$12,556,486	\$14,197,809	\$14,625,935
Accumulated surplus.....	56,783,410	60,938,642	67,790,494	73,865,734
Increase for year.....	5,927,789	4,155,232	6,851,852	6,067,809
Per cent increase.....	11.66	7.32	11.24	8.96
Capitalization (security issues) <sup>20</sup> .....	\$373,045,651	\$403,425,850	\$427,359,173	\$427,369,398
Net capitalization (duplications eliminated) <sup>21</sup> .....	258,578,890	258,953,589	282,886,912	282,897,137

**STEAM-HEAT SUPPLY**

FISCAL YEAR ENDED APRIL 30	1915	1916	1917
Number of steam plants operating.....	2	2	2
Boiler capacity (in 10 sq. ft. heating surface).....	32,750	35,550	N. R.
Boiler capacity, horse power.....	27,000	<sup>2</sup> 34,600	36,000
Miles of main in service.....	13.83	N. R.	15.92
Number of consumers.....	<sup>1</sup> 1,208	N. R.	N. R.
Number of employees.....	<sup>1</sup> 302	<sup>1</sup> 161	<sup>2</sup> 248
Total wages and salaries.....	<sup>1</sup> \$258,952	<sup>2</sup> \$362,273	\$279,427
Short tons of coal used.....	207,381	236,884	269,524
Quantity of steam produced (M lbs.).....	<sup>(3)</sup> .....	<sup>(3)</sup> .....	N. R.
Quantity of steam sold (M lbs.).....	<sup>4</sup> Est 1,739,444	<sup>4</sup> Est 2,029,630	2,347,606
Revenue from sales to the public.....	\$942,432	\$1,063,243	\$1,271,989
Average price per thousand pounds sold (cents).....	54.33	52.53	54.18
Operating expenses (exclusive of depreciation).....	\$715,523	\$836,384	\$1,221,934
Depreciation.....	61,636	59,000	57,600
Taxes.....	34,169	35,419	37,213
Uncollectible bills.....	.....	600	600
Total revenue deductions.....	811,328	931,403	1,317,347
Operating income.....	131,104	131,840	<sup>7</sup> D 45,358
Non-operating revenue.....	62,127	52,525	20,212
Gross income.....	193,231	184,365	<sup>7</sup> D 25,146
Income deductions.....	130,833	131,373	172,931
Net corporate income.....	62,398	52,992	<sup>7</sup> D 198,077
Dividends.....	.....	.....	.....
Accumulated deficit.....	412,625	403,975	629,642
Capitalization (security issues).....	8,424,456	8,095,456	8,095,456

<sup>18</sup> Excludes electrical conduit and non-operating companies unless otherwise specified. <sup>19</sup> Includes income from street-railway department of Richmond Light & Railroad. <sup>20</sup> Includes electrical conduit and non-operating companies. Richmond Light & Railroad is excluded, as its capitalization of \$5,091,750 (capital stock, \$2,871,750; funded debt, \$2,200,000; unfunded debt, \$20,000) has already been included with that of the street-railway companies in Vol. II, this report. <sup>21</sup> Includes electrical conduit and non-operating companies. For derivation of these figures see Comparative Summary of Financial Data. <sup>22</sup> Excludes \$100,000 matured New Amsterdam bonds, included in 1915 Report.

<sup>1</sup> As of December 31, 1914. <sup>2</sup> Average number for the month of April, 1916. The average for the year is not reported. <sup>3</sup> The amount produced in the respective years is not reported. The amounts produced in the months of April, 1915, and April, 1916, are reported as 224,589 and 268,824 M pounds, respectively. The amount sold in April, 1916, is reported as 222,786 M pounds. <sup>4</sup> Amount for 1916 includes estimate of flat-rate steam sold from station "J" (65,802 M pounds) on basis of proportional revenue. Amount for 1915 includes estimate for station "J" (646,945 M pounds) on basis of ratio of station "B" sales for 1915 to same for 1916. <sup>5</sup> During the year an addition to station "J" was erected, with boiler capacity of 7,600 h.p. <sup>6</sup> Full-time employees, week ending December 13, 1916. There were also 53 part-time employees. <sup>7</sup> Deficit. <sup>8</sup> Includes the unusual charge of \$123,156.55 to Fixed capital, such charge in the following year being only \$60.48.

Between 1915 and 1916 there was no change in the number of gas or electric plants or steam-heating central stations, concerning which returns were submitted to this Commission by the operating light, heat and power companies of New York City. Two small companies, however, were permitted to use a simpler form of report, which does not contain all of the details embraced in the regular form prescribed by the Commission. As will appear from an examination of the abstracts of their reports given in Part III, the operations of these companies, the Bowery Bay Electric Light & Power Company and the Long Acre Electric Light & Power Company, are conducted on too small a scale to possess significance for statistical summaries and they are accordingly omitted therefrom.

Special returns were received from three inactive companies (Ball Electrical Illuminating Co., Equity Gas Co. and East River Gas Co.) as indicated in the index at the close of the volume.

The General Summary presents in comparable form the important facts concerning the operations of the two classes of light and power companies for the four-year period, 1913–1916. The one steam-heat supply company is included also for the years 1915 to 1917 but its operations need no particular discussion at this point.

During the year there was a striking increase in the amount charged to Fixed Capital in the gas industry as compared with that charged in the electrical industry. Four-fifths of the increase in fixed capital in the gas industry is accounted for by the charge of \$5,242,278.61 by the New Amsterdam for the Astoria–Bronx tunnel under the East river. There was a considerable percentage increase in the amount of gas manufactured and sold during the year though only about one-third as large as was reported for electricity. In each case the sales were greater than in any previous year during this Commission's existence. Likewise the numbers of consumers both of gas and of electricity were greater than in any previous year, the percentage increase in 1916 being five times as great for electricity as for gas.

The number of employees of gas companies has been declining steadily since 1912, while the number employed by electrical companies has increased each year, except 1914, since returns were first made to the Commission in 1908. In 1916 for the first time the number employed by electrical companies was greater than the number employed by gas companies. Total wages have followed about the same trend as numbers of employees except that in the electrical industry the increase in total wages has been continuous since 1908. As in the case of the number of employees, total wages in the electrical industry were greater than in the gas industry for the first time in 1916.

Revenue from sales to the public has increased every year since 1908 in the case of electricity and every year except 1915 in the case of gas. In both 1915 and 1916 electrical revenue was greater than gas revenue. Operating expenses of gas companies have been continuously higher than those of electrical companies. Operating income of gas companies has remained fairly constant since 1913, the amounts reported for the years 1913–1916 being approximately the same as for 1909 and somewhat less than for 1910–1912. Operating income of electrical companies, on the other hand, has increased constantly since 1908 except in 1915. Since 1911 it has been greater than that of gas companies.

Net corporate income of gas and electrical companies combined increased constantly from 1908 to 1916 except in 1913 and 1915. Dividend payments doubled during this period, increasing constantly except in 1913, while accumulated surplus more than tripled. Total capitalization, including stocks and funded debt, increased materially from 1913 to 1916 while the securities outstanding in the hands of the public remained practically constant from 1910 to 1915, when there was a considerable increase.

### **Nine-Year Comparison of Gas and Electricity Supply\***

Table 1 shows revenue from sales and quantity sold both of gas and of electricity during the period 1908–1916. The outstanding feature is the great increase in the importance of the

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\* For graphic comparisons of annual sales of gas and electricity in the period 1908–1915, see Vol. III, 1915 Annual Report, Diagram I (opposite p. 30).

electrical industry as compared with gas. At the beginning of the period gas revenues exceeded electrical by 30 per cent; in 1916, the electrical exceeded the gas by 7 per cent. Even these figures do not adequately represent the greatly increased relative importance of the electrical central stations during the nine years. The price of electric energy has materially decreased, and a large part of the output is sold at a very low rate. Though gas revenues and the quantity sold increased at nearly the same ratio, the 1916 figures being respectively 31 and 30 per cent more than for 1908, electrical revenues increased 81 per cent during the same period, while the quantity sold increased more than twice as much, or 174 per cent.

Since 1914 especially there has been a notable decrease in the use of gas for municipal purposes, particularly street lighting. The revenues from municipal lighting decreased 35 per cent from 1908 to 1916 and 38 per cent from 1914 to 1916. The amount of gas used for this purpose decreased 39 per cent from 1914 to 1916. Revenues from electricity used for municipal lighting increased 44 per cent from 1908 to 1916, and the amount consumed, only 34 per cent. From 1914 to 1916, however, the revenue decreased 5 per cent and the amount of energy consumed, 24 per cent. The latter reduction is undoubtedly due largely to the substitution of gas-filled lamps for arc lights in street illumination. The accuracy of the estimates of electric current consumed by the street arc lamps has often been questioned.

The use of electricity by private consumers has increased steadily. In 1916 the total revenue from this source was 81 per cent greater than in 1908 while the total amount of energy consumed had increased 148 per cent. The most striking increases occurred in railway purchases. From 1908 to 1916 revenue from electricity sold to railways increased 783 per cent, and energy sold, 2,043 per cent. Only part of the increased railway sales represent an actual increase in the use of electricity by railways, much power being supplied to railways (especially those in the Third Avenue system) which formerly operated power plants of their own.

The increase in the use of both gas and electricity is largely attributable to small consumers. From 1908 to 1916 in the



case of gas supply, the number of consumers of the small or "other" gas companies increased most, 125 per cent, as compared with 37 per cent for all companies combined; while the average bill decreased 15 per cent for small companies and 5 per cent for all companies combined. Of the electrical companies, the small or "other" group shows the greatest increase in the number of consumers, 490 per cent, with the Brooklyn system a close second. The Consolidated system shows an increase only about two-fifths as great. Here also the increased numbers of small consumers are reflected in the decrease in the average bill.

# 22 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Table 1. Growth of gas and electricity supply in New York City, as indicated by revenues (A)

COMPANY-GROUP, ETC.	1908		1909	
	Revenue	M cu. ft.	Revenue	M cu. ft.
Consolidated system.....	\$18,472,136 57	23,105,047	\$19,741,801 27	24,683,253
Private consumers.....	18,048,188 10	22,539,641	19,322,058 37	24,122,968
Municipality.....	423,948 47	565,406	419,742 90	560,285
Brooklyn system.....	8,167,109 18	10,080,102	8,736,639 75	10,772,867
Private consumers.....	7,927,933 04	9,761,204	8,491,645 25	10,446,194
Municipality.....	239,176 14	318,898	244,994 50	326,673
Other companies.....	1,214,971 01	1,058,572	1,329,038 32	1,189,788
Private consumers.....	1,064,623 83	961,264	1,179,779 55	1,089,535
Municipality.....	150,347 18	97,308	149,258 77	100,251
City as a whole.....	27,854,216 76	34,243,721	29,807,479 34	36,645,909
Private consumers.....	27,040,744 97	33,262,109	28,993,483 17	35,658,697
Municipality.....	813,471 79	981,612	813,996 17	987,212
	No. of consumers	Average bill	No. of consumers	Average bill
Consolidated system.....	711,171	\$25 97	763,472	\$25 86
Brooklyn system.....	339,961	24 02	363,794	24 02
Other companies.....	33,328	36 45	37,496	35 44
City as a whole.....	1,084,460	25 68	1,164,762	25 59

(B)

COMPANY-GROUP, ETC.	1908		1909	
	Revenue	Kw. hrs.	Revenue	Kw. hrs.
Consolidated system.....	\$17,040,363 49	245,973,358	\$18,518,291 16	259,008,156
Private consumers.....	15,849,611 85	222,038,804	17,030,776 15	226,380,753
Municipality.....	1,190,270 72	23,929,447	1,400,672 60	28,276,923
Railways.....	480 92	5,107	86,842 41	4,350,480
Brooklyn system.....	3,549,783 83	51,768,694	3,669,623 94	53,112,089
Private consumers.....	2,864,546 79	37,324,784	2,990,236 72	40,148,811
Municipality.....	641,004 35	12,231,662	679,387 22	12,963,278
Railways.....	44,232 69	2,212,248	.....	.....
Other companies.....	851,749 08	14,992,847	906,799 47	15,928,925
Private consumers.....	397,342 55	4,774,925	447,986 61	4,222,487
Municipality.....	378,667 75	6,156,710	393,569 79	6,620,875
Railways <sup>1</sup> .....	75,738 78	5,061,212	65,243 07	5,085,563
City as a whole.....	21,441,896 40	312,734,899	23,094,714 57	328,049,170
Private consumers.....	19,111,501 19	263,138,513	20,468,999 48	270,752,051
Municipality.....	2,209,942 82	42,317,819	2,473,629 61	47,861,076
Railways.....	120,452 39	7,278,567	152,085 48	9,436,043
	No. of consumers	Average bill	No. of consumers	Average bill
Consolidated system.....	90,809	\$187 65	105,624	\$175 32
Brooklyn system.....	13,224	268 43	16,299	225 14
Other companies.....	4,347	195 94	5,714	158 70
City as a whole.....	108,380	197 84	127,637	180 94

<sup>1</sup> Number of consumers is generally the number of contracts or accounts at the close of the year; some companies include the number of meters set but locked.

<sup>2</sup> Exclusive of (1) operations of Bowery Bay and Long Acre, which are included in the general tables in the Reports of the Commission up to 1915; (2) energy used by companies, except that supplied to railway department of Richmond Light; and (3) sales to all other gas or electrical companies. For gas supply, "Brooklyn system" includes the Brooklyn Union and associated non-producing companies; for electricity supply, it covers the Brooklyn Edison. The New York & Queens Gas and the New York & Queens Electric are included throughout under the Consolidated system.

<sup>3</sup> Computed on basis of 75 cents per M cu. ft., as established by chapter 736, Laws of 1935.

from sales, quantities sold, number of consumers<sup>1</sup> and average yearly bill, 1908-1916:

Gas					
1910		1911		1912	
Revenue	M cu. ft.	Revenue	M cu. ft.	Revenue	M cu. ft.
327,819,974 11	26,020,537	321,259,886 91	26,579,416	322,054,326 49	27,563,925
20,415,789 87	25,481,371	20,857,279 70	26,042,007	21,660,903 79	27,039,008
404,184 24	539,166	402,607 21	537,409	393,422 70	524,917
9,553,731 02	11,761,912	9,998,369 03	12,292,383	10,509,161 77	12,901,439
9,304,824 59	11,431,371	9,749,839 14	11,960,326	10,248,126 51	12,553,378
247,896 43	330,541	249,029 89	332,057	261,035 26	348,061
1,474,340 22	1,352,613	1,586,399 95	1,496,555	1,756,423 62	1,673,152
1,323,300 55	1,249,159	1,430,047 34	1,389,363	1,595,727 51	1,561,995
151,039 67	103,354	156,352 61	107,192	160,696 11	111,157
31,847,035 35	39,134,962	32,844,655 89	40,368,554	34,319,911 88	42,138,516
31,043,915 01	38,161,901	32,026,666 18	39,391,696	33,504,757 81	41,154,381
803,120 34	973,061	807,989 71	976,658	815,154 07	984,135
No. of consumers	Average bill	No. of consumers	Average bill	No. of consumers	Average bill
803,330	\$25 92	826,148	\$25 73	838,617	\$26 30
387,542	24 65	410,133	24 38	431,292	24 37
43,795	33 66	49,033	32 35	53,165	33 04
1,234,667	25 79	1,285,314	25 55	1,323,074	25 94

**ELECTRICITY**

1910		1911		1912	
Revenue	Kw. hrs.	Revenue	Kw. hrs.	Revenue	Kw. hrs.
220,148,968 64	221,417,919	221,954,934 24	319,226,766	223,621,648 01	391,106,013
18,519,170 15	245,639,866	20,247,367 61	279,414,386	21,635,632 49	324,937,059
1,568,709 17	32,675,612	1,632,649 89	36,152,552	1,837,174 06	42,074,804
61,089 32	3,102,441	74,916 74	3,719,828	148,841 46	24,094,150
4,242,612 03	66,107,588	4,699,389 10	73,577,544	5,153,272 86	88,468,372
3,533,560 73	52,324,170	3,953,184 20	58,051,855	4,348,040 67	70,808,645
709,051 30	13,783,418	741,204 90	15,525,689	801,898 87	17,488,927
.....	.....	.....	.....	3,333 32	170,800
1,016,204 57	17,298,895	1,114,016 01	18,848,164	1,257,418 74	20,181,616
512,750 71	4,922,439	579,810 68	5,639,678	679,239 75	6,627,202
447,057 27	7,347,741	472,459 50	7,833,194	506,572 24	8,238,593
56,396 39	5,028,715	61,745 83	5,375,292	71,576 75	5,285,821
25,407,785 04	264,824,402	27,768,339 35	411,712,474	30,032,339 61	499,756,001
22,565,481 59	302,886,475	24,785,362 49	343,105,919	26,662,942 91	402,372,906
2,724,817 74	53,806,771	2,846,314 29	59,511,435	3,145,645 17	67,832,324
117,485 71	8,131,156	136,662 57	9,095,120	223,751 53	29,550,771
No. of consumers	Average bill	No. of consumers	Average bill	No. of consumers	Average bill
125,792	\$160 18	152,210	\$144 24	177,459	\$132 11
23,866	177 77	28,057	167 49	33,973	151 69
7,297	139 26	10,212	109 09	12,459	100 92
156,955	161 88	190,479	145 78	223,891	134 14

This statute was contested and all companies in the Consolidated system, except the New York Mutual and the New York & Queens Gas, based their income accounts for 1908 on the former 90-cent rate.

<sup>1</sup> Partly estimated on basis of 1909 figures.

<sup>2</sup> Prior to 1913, the Richmond Light furnished power to its railway department at generating cost; in 1913 and subsequently, at generating cost plus a proportionate share of depreciation and other general expenses.

<sup>3</sup> Estimated on basis of 1909 figures.

<sup>4</sup> Inclusive of sales to consumers of Nassau Light & Power.

<sup>5</sup> Computed on basis of 80 per M cu. ft., although the companies in the Consolidated system charged \$1 per M cu. ft., pending the adjudication of the 80-cent law.

# 24 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Table 1. Growth of gas and electricity supply in New York City, as indicated by revenues from (A)

COMPANY-GROUP, ETC.	1913		1914	
	Revenue	M cu. ft.	Revenue	M cu. ft.
Consolidated system.....	\$22,126,249 77	27,650,893	\$22,249,945 41	27,805,122
Private consumers.....	21,737,411 50	27,132,238	21,858,448 26	27,282,648
Municipality.....	389,838 27	518,655	391,497 15	522,474
Brooklyn system.....	10,804,051 66	13,264,878	11,354,416 68	13,905,380
Private consumers.....	10,537,443 00	12,908,148	11,075,153 91	13,532,968
Municipality.....	267,508 66	356,730	279,262 77	372,412
Other companies.....	1,904,009 21	1,816,098	\$,081,082 30	\$,016,425
Private consumers.....	1,732,738 59	1,701,198	1,903,891 79	1,898,405
Municipality.....	171,270 62	114,900	177,190 51	118,020
City as a whole.....	34,835,216 64	42,731,869	35,685,444 39	43,726,927
Private consumers.....	34,007,593 09	41,741,584	34,837,493 96	42,714,021
Municipality.....	827,617 55	990,285	847,950 43	1,012,906
	No. of consumers <sup>1</sup>	Average bill	No. of consumers	Average bill
Consolidated system.....	854,092	\$25 91	862,038	\$25 81
Brooklyn system.....	458,070	23 59	474,590	23 92
Other companies.....	58,956	32 30	63,073	32 99
City as a whole.....	1,371,118	25 41	1,399,701	25 50

(B)

COMPANY-GROUP, ETC.	1913		1914	
	Revenue	Kw. hrs.	Revenue	Kw. hrs.
Consolidated system.....	\$25,939,224 78	530,787,764	\$27,262,302 51	557,202,633
Private consumers.....	23,355,343 57	361,877,355	24,518,151 18	376,671,931
Municipality.....	1,923,467 87	44,655,899	1,996,042 74	47,297,175
Railways.....	660,453 34	124,254,510	748,108 59	133,233,527
Brooklyn system.....	5,636,754 49	103,396,187	6,224,380 10	112,277,426
Private consumers.....	4,796,779 33	83,994,044	5,356,327 92	91,608,493
Municipality.....	823,778 31	18,304,043	842,518 18	18,793,133
Railways.....	16,196 85	1,098,100	25,534 00	1,875,800
Other companies.....	1,416,731 42	\$1,508,994	1,489,644 61	\$2,733,566
Private consumers.....	761,433 84	7,644,073	856,005 13	8,792,632
Municipality.....	528,641 22	8,795,832	506,038 67	8,748,635
Railways <sup>1</sup> .....	126,656 36	5,069,089	127,600 81	5,192,299
City as a whole.....	32,992,750 69	655,692,945	34,976,327 22	692,213,625
Private consumers.....	28,913,556 74	453,515,472	30,730,484 23	477,073,056
Municipality.....	3,275,887 40	71,755,774	3,344,599 59	74,838,943
Railways.....	803,306 55	130,421,699	901,243 40	140,301,626
	No. of consumers	Average bill	No. of consumers	Average bill
Consolidated system.....	181,708	\$142 75	197,646	\$137 94
Brooklyn system.....	41,647	135 35	49,487	125 78
Other companies.....	15,420	91 88	18,036	82 59
City as a whole.....	238,775	138 18	265,169	131 90

For footnotes, see preceding double-page.

sales, quantities sold, number of consumers<sup>1</sup> and average yearly bill, 1908-1916<sup>2</sup>—Concluded  
GAS

1915		1916		PER CENT INCREASE 1916 OVER 1903	
Revenue	M cu. ft.	Revenue	M cu. ft.	Revenue	Quantity
\$21,265,383 63	26,564,707	\$22,099,865 32	27,588,967	19.64	19.41
20,963,514 98	26,162,234	21,901,659 35	27,324,563	21.35	21.23
301,841 65	402,436	198,205 97	264,404	D 53.25	D 53.24
11,366,706 95	13,835,297	11,962,473 34	14,636,578	46.47	45.70
11,132,053 73	13,572,367	11,778,864 66	14,441,696	48.57	47.95
234,648 22	312,930	183,608 68	244,882	D 23.23	D 23.21
2,155,984 07	2,089,671	2,310,279 69	2,290,208	90.15	116.35
1,960,093 81	1,972,534	2,165,230 82	2,179,452	103.38	126.73
175,890 26	117,087	144,993 87	110,756	D 3.56	13.82
34,768,077 65	42,559,638	33,372,618 35	44,565,753	30.58	30.14
34,055,697 52	41,707,215	35,845,874 83	43,945,712	32.56	32.12
712,390 13	832,453	523,813 52	620,041	D 35.24	D 36.83
No. of consumers	Average bill	No. of consumers	Average bill	No. of consumers	Average bill
873,922	\$24 33	895,128	\$24 69	25.87	D 4.93
495,995	22 92	519,856	23 01	52.92	D 4.20
69,461	30 75	74,905	30 84	124.75	D 15.39
1,439,378	24 15	1,489,889	24 41	37.39	D 4.95

ELECTRICITY

1915		1916		PER CENT INCREASE 1916 OVER 1908	
Revenue	Kw. hrs.	Revenue	Kw. hrs.	Revenue	Quantity
\$26,580,507 27	565,552,494	\$28,933,568 17	641,135,660	70.12	160.65
24,057,293 23	397,894,477	26,097,387 89	459,678,683	64.66	107.03
1,819,370 27	41,975,454	1,937,872 98	37,909,166	67.01	58.42
703,843 77	125,682,563	903,327 30	143,547,811	187,733.17	2,810,704.99
8,896,817 26	143,997,940	8,089,438 39	187,310,588	127.89	261.82
6,146,472 13	127,768,916	7,340,643 66	172,744,502	156.26	362.81
723,660 76	14,286,024	725,125 38	12,791,486	13.12	4.58
25,684 37	1,943,000	23,689 35	1,774,600	D 46.49	D 19.78
1,551,734 52	26,185,046	1,745,774 67	28,438,071	104.96	89.68
954,908 50	9,505,762	1,136,469 58	11,656,229	186.02	208.78
475,617 48	7,388,360	473,309 95	6,098,892	24.99	D 0.94
121,208 54	9,290,924	135,995 14	10,632,950	79.56	111.07
35,028,059 05	735,735,480	38,823,801 23	856,884,319	81.07	174.00
31,153,673 86	535,169,155	34,574,501 13	644,079,414	80.91	147.77
3,018,643 51	63,649,833	3,186,308 31	56,799,544	44.18	34.22
850,736 63	136,916,437	1,062,991 79	156,005,361	782.50	2,043.35
No. of consumers	Average bill	No. of consumers	Average bill	No. of consumers	Average bill
226,261	\$117 43	262,192	\$110 56	188.73	D 41.08
58,172	118 54	72,843	111 05	450.84	D 58.63
21,712	71 47	25,634	68 10	489.69	D 65.24
306,145	114 42	360,669	107 64	232.73	D 45.59

Table 2. Average selling prices to public of gas and electricity, by systems, 1903-1916

(A) GAS (CENTS PER M CU. FT.)									
System	1908	1909	1910	1911	1912	1913	1914	1915	1916
Consolidated system:									
Total.....	79.95	79.98	80.01	79.99	80.01	80.02	80.02	80.05	80.10
Private consumers.....	80.07	80.10	80.12	80.09	80.11	80.12	80.12	80.13	80.15
Brooklyn Union system:									
Total.....	81.02	81.10	81.22	81.34	81.46	81.46	81.65	81.86	81.45
Private consumers.....	81.22	81.29	81.40	81.51	81.64	81.63	81.84	82.02	81.56
Other companies:									
Total.....	114.77	111.70	109.01	106.00	104.98	104.84	103.21	102.22	100.88
Private consumers.....	110.75	108.28	105.94	102.93	102.16	101.85	100.29	99.37	99.35
City as a whole:									
Total.....	81.34	81.34	81.33	81.36	81.45	81.52	81.61	81.73	81.62
Private consumers.....	81.30	81.31	81.35	81.33	81.41	81.47	81.56	81.65	81.57
	=====	=====	=====	=====	=====	=====	=====	=====	=====
(B) ELECTRICITY (CENTS PER KW. HR.) <sup>2</sup>									
Consolidated system:									
Total.....	6.93	7.15	7.16	6.83	6.04	4.89	4.89	4.70	4.52
Private consumers.....	7.14	7.52	7.54	7.25	6.66	6.45	6.51	6.05	5.68
Brooklyn companies:									
Total.....	6.86	6.91	6.42	6.39	5.82	5.45	5.54	4.79	4.32
Private consumers.....	7.67	7.45	6.75	6.82	6.14	5.71	5.85	4.81	4.25
Other companies:									
Total.....	5.68	5.69	5.87	5.91	6.23	6.59	6.55	5.93	6.14
Private consumers.....	10.53	10.61	10.42	10.28	10.25	9.96	9.74	10.05	9.75
City as a whole:									
Total.....	6.86	7.04	6.96	6.74	6.01	5.03	5.05	4.76	4.53
Private consumers.....	7.26	7.56	7.45	7.22	6.63	6.38	6.44	5.82	5.37
Municipality.....	5.22	5.17	5.03	4.78	4.64	4.57	4.47	4.74	5.61
Railways <sup>1</sup> .....	2.02	2.00	1.97	2.01	0.63	0.54	0.57	0.57	0.64
	=====	=====	=====	=====	=====	=====	=====	=====	=====

Table 2 gives the average selling prices of gas and electricity during the period 1908-1916. During the entire period, the price of gas, except for the smaller outlying companies, was constant at 80 cents for private consumers and 75 cents for municipal use. The decrease in the use of gas for municipal purposes and the growth of the localities where the price is more than 80 cents have maintained the average above that figure. The yearly changes during the period have been insignificant.

The price of electricity, on the other hand, has undergone important changes. The maximum rate charged by the large companies has been reduced several times, and in addition there has been a marked growth in the use of electricity in large quantities at low rates for industrial purposes. The average price to "private

<sup>1</sup> Exclusive of energy supplied at cost by the lighting department of the Richmond Light & Railroad to its railway department and to the associated Staten Island Midland and Southfield Beach companies.

<sup>2</sup> "Private consumers" do not include railways except possibly for trifling amounts of current purchased at private-consumer rates.

<sup>3</sup> See note 3, page 22 and note 8, page 23.

consumers" has been reduced 26 per cent during the period. The average rates for municipal lighting also have undergone changes during the period, decreasing continuously from 1908 to 1914, and since then increasing to a higher level than in 1908. The notable increases in 1915 and 1916 parallel the introduction and increasing use of gas-filled lamps in place of arc lights under new contracts.

The vastly increased sales to railway companies have been accompanied by considerable reductions in the unit prices charged. During the period 1908–1916, the reduction amounted to 68 per cent. The accession of the Third Avenue system as a purchaser of power reduced the average price in 1912 to less than one-third what it was in 1911, and further reduced the average in 1913. Since then other large railway consumption has been added. The influence of the low prices paid by the railways is seen in the series of averages for the city as a whole. In 1908 the average price for all energy sold was only 6 per cent less than the average price to private consumers. In 1916 the difference was 16 per cent.

# **PRODUCTION, DISTRIBUTION AND CONSUMPTION OF GAS, 1916** **Statistical Epitome and Comparison**

	December 31, 1916	INCREASE OR (D) DECREASE FROM PREVIOUS YEAR <sup>1</sup>	
		Absolute	Per cent
PLANT			
Capacity of water-gas sets (M cu. ft. in 24 hours) ..	226,650	4,000	1.80
Capacity of coal-gas works (M cu. ft. in 24 hours) ..	33,500	.....	.....
Capacity of holders (M cu. ft.).....	184,297	D 2,100	D 1.13
Transmission pipe line, feet.....	569,169	<sup>2</sup> D 17,304	D 2.95
Distribution pipe line, feet.....	21,588,967	<sup>3</sup> 290,419	1.36
Number of service pipes.....	418,821	5,660	1.37
Number of consumers' meters owned.....	1,606,445	48,321	3.10
OPERATIONS			
	1916		
Principal materials used:			
Coal (cwt.).....	22,851,727	D 1,465,057	D 6.02
Cost.....	\$4,398,916 48	\$107,069 34	2.49
Oil (gals.) .....	189,334,770	15,001,213	8.60
Cost.....	\$5,889,661 52	\$496,895 26	9.21
Cost of coal and oil.....	\$10,288,578 00	\$603,964 60	6.24
By-products (residuals) sold:			
Coke (cwt.).....	2,037,536	D 2,777,893	D 52.78
Total proceeds.....	\$383,270 75	D \$358,374 78	D 48.32
Coal-gas tar (gals.).....	4,053,657	D 3,476,329	D 46.17
Proceeds.....	\$122,896 97	D \$98,713 89	D 44.54
Water-gas tar (gals.).....	12,741,101	D 1,359,621	D 9.64
Proceeds.....	359,478 38	\$16,643 04	4.85
Other, proceeds.....	530,598 50	125,899 74	31.11
Total proceeds from all residuals sold.....	<sup>1</sup> \$1,396,244 60	D \$314,545 89	D 18.39
Gas made during year:	(M cu. ft.)	(M cu. ft.)	
Coal gas.....	3,524,297	D 2,567,565	D 42.15
Water gas.....	44,709,258	5,132,743	12.97
Total.....	48,233,555	2,565,178	5.62
Average daily production.....	131,786	6,667	5.33
Gas sold to consumers:			
Private consumers.....	43,945,712	2,238,497	5.37
Street lamps.....	301,524	D 203,124	D 40.25
Municipal buildings.....	318,517	D 9,288	D 2.83
Total.....	44,565,753	2,026,085	4.76
Gas unaccounted for.....	3,395,078	539,231	18.88
Per cent of total made.....	7.04	0.79	12.64

<sup>1</sup> The increases shown here relate only to actual installation and withdrawal of equipment. For other changes from figures tabulated in 1915, see general tables in Part II of this volume.

<sup>2</sup> Includes sales to associated and other companies. See Table IX, C.

<sup>3</sup> Includes 17,198 feet of mains here shown as distribution pipe, but shown as transmission pipe in 1915 Report.



The foregoing summary shows the condition of the gas industry at the close of 1916 and the extent of operations during that year, together with comparisons with the preceding year. Except for a small reduction in 1915 — which was more than recovered in 1916 — the production of gas has steadily increased during the past ten years. The increase for the ten-year period was 39 per cent.

### Gas Plants

The only change in plant capacity during 1916 was an increase of 4,000,000 cu. ft. reported by the Brooklyn Union for two of its plants producing water gas. This increase represents 1.5 per cent of the total capacity of all gas producing plants. A decrease of 2,100,000 cu. ft. in holder capacity is accounted for by the dismantling of six small holders by the Consolidated Gas. These were built from 1853 to 1859 and were the oldest holders in the service of the company.

The length of mains and the number of service pipes increased at about the same rate as in 1915. The principal extensions of mains are reported by companies which serve the outlying sections, notably parts of Brooklyn, Queens and The Bronx. An increase of 3 per cent in the number of consumers' meters also indicates the increase of business of the gas companies. A reduction of 3 per cent in the length of transmission pipe line is accounted for primarily by the transfer by the Northern Union of 17,198 feet of mains formerly classed under this caption to the classification, distribution pipe line.

In spite of a decrease of 6 per cent in the amount of coal used during the year, the total expenditure for coal was 2.5 per cent greater than in 1915. Oil also increased in cost, though at a lower rate. The increase in the cost of coal may account for a part of the decrease of 42 per cent in the amount of coal gas produced during the year. It is more probable, however, that this great decrease is accounted for in the following manner: Coal gas, as manufactured at present, tests only 16 candle power; while the standard test for gas sold is 22. In order to raise the coal gas to the standard, it must be mixed with water gas testing enough more than 22 to make the entire mixture 22. The grade

of oil used during the year was such that the gas manufactured from it did not test as high as formerly. Hence it could not enrich the same proportion of coal gas. For this reason, it appears, it was necessary to reduce materially the amount of coal gas produced. The amount of water gas, on the other hand, increased 13 per cent over 1915.

The decrease in the amount of coal gas is reflected in corresponding decreases in the amount of by-products. The amount of coke produced decreased 53 per cent and the amount of coal tar 46 per cent. The increase in price of these by-products resulted in smaller decreases, 48 and 45 per cent, respectively, in the proceeds from these sources. The large decrease of 40 per cent in the amount of gas used in street lamps is accounted for by the substitution of electricity for gas.

Table 3. Manufacturing and holder capacity in relation to average daily production, 1916

	ABSOLUTE AMOUNTS (M CU. FT.)			RATIOS		
	Manu- facturing capacity	Holder capacity	Average pro- duction per day	Holder capacity to manu- facturing capacity	AVERAGE PRODUCTION PER DAY TO —	
					Manu- facturing capacity	Holder capacity
Consolidated system . . . . .	166,700	124,516	80,479	74.69	48.28	64.63
Brooklyn Union system . . . . .	74,100	49,241	44,195	66.45	59.64	89.75
Other companies . . . . .	19,350	10,540	7,111	54.47	36.75	67.48
Total . . . . .	260,150	184,297	131,785	70.84	50.66	71.51
<i>Totals by Years</i>						
1910 . . . . .	229,450	163,079	114,806	71.07	50.04	70.40
1911 . . . . .	244,700	163,079	118,613	66.64	48.47	72.73
1912 . . . . .	264,700	182,164	121,038	68.82	46.86	68.09
1913 . . . . .	256,700	184,134	125,128	71.73	48.74	67.95
1914 . . . . .	256,250	184,879	128,909	72.15	50.31	69.73
1915 . . . . .	256,150	186,397	125,119	73.04	48.85	67.13
1916 . . . . .	260,150	184,297	131,785	70.84	50.66	71.51

Table 3 presents a comparison of the extent to which gas plants were utilized by different company groups in 1916, and by all companies combined year by year since 1910. "Manufacturing capacity" is here used in the sense of rated capacity. This is necessarily greater than the actual production, since gas plants are built in large units and allowance must be made in

advance for increases in business with as few physical changes as possible. Furthermore, the demand for gas is largely seasonal — though not synchronous for all companies — especially that for gas used for lighting, and the plants must be able to adjust their production within wide limits. For example, the Brooklyn Union system reported a maximum make for December 18 which utilized 81 per cent of its manufacturing capacity, while its minimum make, on August 6, utilized only 42 per cent.<sup>1</sup>

Manufacturing capacity increased 1.5 per cent over 1915 by the addition of 2,000,000 cu. ft. to each of two plants of the Brooklyn Union. The total capacity of all plants in 1916 was 13 per cent greater than in 1910, though somewhat less than in 1912, when the Astoria water-gas plant was put into operation. Since 1912 there had been a constant reduction in manufacturing capacity until 1916. Through the dismantling by the Consolidated of six holders with a total capacity of 2,100,000 cu. ft. the total holder capacity decreased slightly more than 1 per cent during 1916. At the end of the year total holder capacity was 13 per cent greater than in 1910, and 1.2 per cent greater than in 1912. Except for 1915, average daily production has increased each year since 1910. The average for 1916 was 5 per cent greater than for 1915 and 15 per cent greater than for 1910.

In 1916 average daily production of the smaller companies, which serve the more rapidly growing districts, was 37 per cent of their capacity; of the Consolidated system, 48 per cent; and of the Brooklyn Union system, 60 per cent. The first group shows the largest increase in the ratio over that for 1915, from 34 to 37 per cent. For the city as a whole the ratio of production to capacity has varied only slightly from year to year since 1910, being approximately 50 per cent. The other ratios — holder capacity to manufacturing capacity and average daily production to holder capacity — are also fairly constant. The manufacture of gas, owing to the impracticability of storing large quantities, is adjusted very closely to the daily demand. The amount of gas in holders is practically constant, and is, on the average, equivalent to about three-fourths of one day's consumption.

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<sup>1</sup> See Table X.

## Disposition of Gas

Table 4 shows, in terms of proportion, the source and disposition of gas available for use during each calendar year since January 1, 1908. The amount on hand at the beginning of the year varies slightly, being about one-fourth of 1 per cent of the annual production. Intercompany sales show an increase in 1916 over 1908 of approximately 8 points, but a decrease from the figures for each of the years 1913 to 1915. The amount unaccounted for in 1916 was larger than at any previous time during the period shown in the table.

Table 4. Per cent distribution of gas by source and by disposition, for all companies combined, 1908-1916

	SOURCE			DISPOSITION				
	On hand Jan. 1	Made during year	Bought during year	Sold to con- sumers	Sup- plied to other lighting com- panies <sup>1</sup>	Used by com- pany	On hand Dec. 31	Unac- counted for
1908								
Gross.....	0.22	81.81	17.97	76.87	18.08	0.32	0.22	4.51
Excl. duplicated sales.	0.27	99.73	.....	93.72	0.13	0.39	0.26	5.50
1909								
Gross.....	0.20	82.10	17.70	76.66	17.81	0.34	0.22	4.97
Excl. duplicated sales.	0.24	99.76	.....	93.15	0.13	0.41	0.27	6.04
1910								
Gross.....	0.21	81.89	17.90	76.54	17.97	0.35	0.21	4.93
Excl. duplicated sales.	0.25	99.75	.....	93.24	0.08	0.43	0.25	6.00
1911								
Gross.....	0.20	81.46	18.34	75.96	18.40	0.35	0.23	5.06
Excl. duplicated sales.	0.25	99.75	.....	93.01	0.08	0.43	0.29	6.19
1912								
Gross.....	0.21	78.62	21.17	72.97	21.24	0.35	0.20	5.24
Excl. duplicated sales.	0.27	99.73	.....	92.57	0.09	0.44	0.25	6.65
1913								
Gross.....	0.18	72.82	27.00	68.13	27.11	0.32	0.18	4.26
Excl. duplicated sales.	0.25	99.75	.....	93.33	0.15	0.44	0.24	5.84
1914								
Gross.....	0.17	71.99	27.84	66.90	27.95	0.31	0.17	4.67
Excl. duplicated sales.	0.24	99.76	.....	92.71	0.15	0.43	0.24	6.47
1915								
Gross.....	0.18	72.22	27.60	67.27	27.72	0.32	0.18	4.51
Excl. duplicated sales.	0.24	99.76	.....	92.92	0.16	0.43	0.25	6.24
1916								
Gross.....	0.18	74.06	25.76	68.42	25.88	0.30	0.19	5.21
Excl. duplicated sales.	0.25	99.75	.....	92.17	0.15	0.40	0.26	7.02

<sup>1</sup> Inclusive of sales to the Westchester Lighting. Since this company is not included in this table, these sales are not offset by purchases in the third column.

Table 3. Per cent distribution of gas by source and by disposition, by companies, 1916

COMPANY	Source			Total available during year	DISPOSITION				
	On hand Jan. 1	Made in 1916	Bought in 1916		Sold to consumers	Supplied to other lighting companies	Used by company	On hand Dec. 31	Unac- counted for
Consolidated System									
Consolidated Gas.....	0.20	40.96	58.84	100.00	93.17	1.65	0.40	0.22	4.56
Astoria L., H. & P.....	0.06	99.94	.....	100.00	(1)	99.86	0.07	0.07	.....
New Amsterdam Gas.....	0.24	93.60	6.16	100.00	59.30	35.18	0.21	0.21	5.10
Central Union Gas.....	0.17	66.79	33.04	100.00	57.02	39.68	0.11	0.17	3.02
Standard Gas Light.....	0.24	93.86	5.90	100.00	86.95	5.95	0.20	0.32	6.53
N. Y. Mutual Gas Light.....	0.35	97.77	1.88	100.00	64.28	30.98	0.17	0.35	4.23
Northern Union Gas.....	.....	.....	100.00	100.00	85.82	4.02	0.16	.....	10.00
N. Y. & Queens Gas.....	0.36	99.64	.....	100.00	88.30	.....	0.70	0.28	10.72
System as a whole.....	0.18	67.45	32.37	100.00	63.18	32.54	0.24	0.18	3.36
Excluding duplicated sales.....	0.26	99.74	.....	100.00	93.42	0.25	0.36	0.27	5.70
Brooklyn Union System									
Brooklyn Union Gas.....	0.21	99.79	.....	100.00	75.63	16.32	0.44	0.22	7.39
Newtown Gas.....	.....	.....	100.00	100.00	91.75	.....	0.25	.....	8.00
Flatbush Gas.....	.....	.....	100.00	100.00	91.89	.....	0.11	.....	8.00
Woodhaven Gas Light.....	.....	.....	100.00	100.00	91.63	.....	0.37	.....	8.00
Jamaica Gas Light.....	.....	.....	100.00	100.00	91.69	.....	0.31	.....	8.00
Richmond Hill & Q. C. Gas.....	.....	.....	100.00	100.00	91.37	.....	0.63	.....	8.00
System as a whole.....	0.18	85.79	14.03	100.00	77.90	14.03	0.41	0.19	7.47
Excluding duplicated sales.....	0.21	99.79	.....	100.00	90.60	.....	0.48	0.22	8.70
Other Gas Companies									
Kings County Lighting.....	0.20	99.80	.....	100.00	87.13	.....	0.41	0.20	12.26
N. Y. & Richmond Gas.....	0.26	99.74	.....	100.00	88.14	.....	0.48	0.24	11.14
Brooklyn Borough Gas.....	0.47	99.53	.....	100.00	88.72	.....	0.64	0.45	10.19
Queens Borough G. & E.....	0.24	99.76	.....	100.00	87.82	.....	0.30	0.19	11.69
Bronx Gas & Electric.....	0.13	99.87	.....	100.00	87.79	.....	0.33	0.12	11.76
" Other companies " combined.....	0.26	99.74	.....	100.00	87.76	.....	0.44	0.24	11.56
All companies combined.....	0.18	74.06	25.76	100.00	68.42	25.88	0.30	0.19	5.21
Excluding duplicated sales.....	0.25	99.75	.....	100.00	92.17	0.15	0.40	0.26	7.02

1 Less than .005 per cent.

Table 5 shows the source and distribution of gas by companies for 1916. Within the Consolidated system the Astoria is almost exclusively a producing company, its product being distributed by other companies. The Northern Union, on the other hand, is not a manufacturing company, but distributes purchased gas. The New York & Queens alone manufactures and distributes its product independently of other companies. All other companies sell to associated companies amounts varying from 1.7 per cent of their output in the case of the Consolidated Gas to 99.9 per cent in the case of the Astoria; and except the Astoria and the New York & Queens, all companies purchase from other lighting companies amounts varying from 1.9 per cent of the total amount disposed of in the case of the New York Mutual, to 100 per cent in the case of the Northern Union.

The Brooklyn Union sells three-fourths of its output directly to consumers and disposes of an additional one-sixth to its subsidiaries, which are distributing companies solely. All "other companies" act independently in the manufacture and distribution of gas.

Table 6. Ratio (per cent) of gas unaccounted for to sendout,<sup>1</sup> by companies, 1907-1916

COMPANY	ending June 30, 1907	to Dec. 31, 1907	CALENDAR YEARS									
			1908	1909	1910	1911	1912	1913	1914	1915	1916	
Consolidated System												
Consolidated Gas.....	2.94	4.86	2.94	4.51	3.25	2.67	3.53	2.69	3.86	2.98	4.57	4.57
Astoria L., H. & P.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Amsterdam Gas.....	4.63	3.70	5.52	5.78	5.67	5.47	6.16	5.76	5.55	5.37	5.10	5.10
Central Union Gas.....	5.03	3.24	5.56	3.55	3.70	3.68	3.36	3.20	3.16	3.10	3.03	3.03
Standard Gas Light.....	6.06	5.99	6.81	6.75	6.68	6.53	6.69	6.39	6.36	6.35	6.60	6.60
N. Y. Mutual Gas Light.....	4.83	2.69	4.17	4.42	4.29	4.57	4.85	4.80	4.81	4.37	4.28	4.28
Northern Union Gas.....	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
N. Y. & Queens Gas.....	15.01	13.41	12.37	15.47	19.03	17.61	18.48	18.14	15.13	16.37	10.76	10.76
Total <sup>1</sup> .....	3.93	4.07	3.74	4.37	3.80	3.55	3.83	3.12	3.52	3.19	3.86	3.86
Total, excluding duplicated sales.....	5.57	5.83	4.79	5.55	4.85	4.56	5.17	4.69	5.40	4.89	5.72	5.72
Brooklyn Union System												
Brooklyn Union Gas.....	4.51	3.29	4.97	5.33	6.54	7.52	7.50	5.67	6.47	6.34	7.41	7.41
Newtown Gas.....	12.02	12.00	11.92	10.38	8.00	8.00	8.00	8.01	8.00	8.00	8.00	8.00
Flatbush Gas.....	12.00	12.00	12.00	7.97	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Woodhaven Gas Light.....	12.00	12.00	12.00	10.44	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Jamaica Gas Light.....	11.97	12.00	12.00	10.53	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Richmond Hill & Q. C. Gas.....	11.98	12.00	12.00	10.52	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Total.....	5.17	4.14	5.67	5.76	6.70	7.59	7.56	5.98	6.68	6.57	7.49	7.49
Total, excluding duplicated sales.....	5.67	4.59	6.29	6.42	7.52	8.57	8.62	6.89	7.74	7.64	8.72	8.72
Other Gas Companies												
Kings County Lighting.....	17.77	18.48	15.60	14.14	15.06	14.92	15.69	17.83	14.02	15.48	12.28	12.28
N. Y. & Richmond Gas.....	5.84	1.14	10.39	10.07	10.36	10.99	10.66	10.13	7.28	11.97	11.17	11.17
Brooklyn Borough Gas.....	11.54	9.48	9.68	12.06	11.17	12.70	14.27	13.16	12.19	11.65	10.24	10.24
Queens Borough G. & E.....	12.65	8.73	14.61	14.45	20.58	20.60	19.59	14.98	12.91	12.74	11.72	11.72
Bronx Gas & Electric.....	8.29	9.05	10.55	11.29	14.28	13.09	10.63	12.99	12.06	11.10	11.77	11.77
Total <sup>1</sup> .....	12.88	11.60	13.13	12.81	14.16	14.38	14.63	14.79	12.19	13.42	11.59	11.59
Grand total.....	4.46	4.28	4.52	4.99	4.94	5.07	5.25	4.27	4.68	4.52	5.22	5.22
Grand total, excluding duplicated sales.....	5.83	5.68	5.52	6.06	6.02	6.21	6.66	5.86	6.49	6.25	7.04	7.04

<sup>1</sup> Derived as follows: Gas made + purchased (including agency agreement) ± decrease or increase, respectively, in the inventory (contents of holders) = total sendout.

<sup>2</sup> The New York & Queens Gas is classed with the Consolidated system throughout the period shown in the table.

Table 6 shows the details concerning gas unaccounted for as reported by each company for each year from 1907 to 1916. It will be noted that whereas some companies report a fairly uniform percentage of gas unaccounted for during the ten-year period, others show considerable fluctuation. The 1916 increase for all companies taken together, noted in Table 4, is most marked in the Consolidated system, while the group of "other gas companies" reported a decreasing proportion as compared with 1915. In comparing groups of companies the Consolidated system still reports the smallest proportion of gas unaccounted for, due chiefly to the more compactly built-up area served by it.

Not all the reports by the separate companies of gas unaccounted for are obtained by actual computation. For example, the Northern Union gives each year 10 per cent as the approximate ratio. Likewise the subsidiaries of the Brooklyn Union report annually 8 per cent. In the latter case the controlling company, which sells to its subsidiaries, does not measure the gas delivered to each subsidiary but bases its charges upon the purchasing companies' sales and use, which amounts together are regarded as 92 per cent of the gas delivered. Hence the remaining 8 per cent is assigned to the "unaccounted for" classification.

In general it is the companies operating in the less densely populated parts of the city that report the greatest proportions of gas unaccounted for. The difference between the quantity of gas made and the amount measured at the point of consumption is due to several causes, notably leakage in the mains, especially where high pressure is necessary to force the gas through long transmission lines, discrepancies between actual temperature at consumers' meters and "corrected" temperature at the works, and inaccuracies in the meters.





Table 7 shows the extent of intercompany sales within the Consolidated system. These transfers of gas from the mains of one company to those of another are not in all cases technically known as "sales". In some cases the supplying company acts as the manufacturing agent of the distributing company and accordingly supplies gas on a cost plus basis. The production expenses then become joint expenses to be shared between the two companies; and the producing company takes into its revenue account merely the profit allowed it under the agreement.

### **Increase in Gas Consumption**

The large decrease in the sale of gas reported for 1915 was more than offset by the increase for 1916, as shown by comparison of Table 8 with the corresponding table for 1915. The rate of increase was most marked for the group "other companies" and smallest for the Consolidated system. In fact the Consolidated system does not show a complete recovery from the slump in 1915 and hence the size of the increases for all companies combined is due to the large increases for the two other groups. Although the total amount reported for the Consolidated system for 1916 was greater than for 1915 it was less than for 1914 and 1913. The general increase is probably due primarily to the recovery from the industrial depression from which New York City suffered during a considerable part of 1915. The uneven rate of increase in the case of different companies reflects in part the unequal changes in the growth of population in different parts of the city. Parts of the Brooklyn Union system and especially the "other companies" group supply the newer and more rapidly growing sections primarily, while the Consolidated system supplies the relatively stationary population of Manhattan and the lower Bronx. The same unevenness is indicated in the comparisons of increases in gas consumption during the years from 1905-1910 and 1911-1915.

In each of the three groups of companies the ratio of increase in sales to all consumers is less than that for private consumers only, reflecting the continued displacement of gas by electricity for the illumination of streets and public buildings. Unquestionably there has been similar substitution for private consumers,

though this tendency has been offset in part by improvements in gas lighting appliances. However, it is probable that the greatest increase in consumption of gas during 1916, except that incidental to the recovery from the depression of 1915, is due to the extension in the use of gas for industrial and domestic purposes other than illumination. The gas companies have met considerable success in their efforts to encourage such installations. For example, the Consolidated Gas, in its report to stockholders for 1916, states that the net increase in gas-appliance installations by it and its subsidiaries was 108,852, which was 20 per cent more than in 1915 and almost twice the number reported for 1914. This is exclusive, of course, of the installation of gas appliances by others than the companies.

Table 2. Increase during 1916 in gas supplied to consumers, compared with preceding years, by groups of companies

SYSTEM AND CLASS OF CONSUMERS	ANNUAL AVERAGE INCREASE					
	1905-1910 <sup>1</sup>		1911-1915 <sup>2</sup>		1916 INCREASE	
	Absolute (M cu. ft.)	Per cent	Absolute (M cu. ft.)	Per cent	Absolute (M cu. ft.)	Per cent
Consolidated system						
Public and private consumers.....	867,870	3.78	108,833	0.41	1,024,267	3.86
Private consumers only..	871,998	3.89	136,179	0.53	1,162,299	4.44
Brooklyn Union System						
Public and private consumers.....	897,777	10.40	424,677	3.37	801,280	5.77
Private consumers only..	887,159	10.65	428,199	3.49	869,329	6.41
Other gas companies						
Public and private consumers.....	158,125	16.67	147,431	9.09	200,538	9.60
Private consumers only..	151,518	17.70	144,685	9.57	206,869	10.47
City as a whole						
Public and private consumers.....	1,923,772	5.90	680,941	1.68	2,026,085	4.76
Private consumers only.	1,910,675	6.09	709,063	1.79	2,238,497	5.37

<sup>1</sup> A 5½-year period, 1905 being the fiscal year ending June 30th, and 1910 the calendar year.

<sup>2</sup> The New York & Queens Gas, grouped under "Other companies" for the period 1905-1910, is here included in the Consolidated system.

Table 9. Gas sales to the public per mile of main (M cu. ft.), 1907-1916

COMPANY	1907 <sup>1</sup>	1908	1909	1910	1911	1912	1913	1914	1915	1916
<i>Consolidated System</i>										
Consolidated Gas.....	17,983	17,771	18,834	19,511	19,506	20,199	20,036	19,991	18,980	19,707
Astoria L. H. & P....	15	217	312	300	299	248	216	284	311	330
New Amsterdam Gas..	9,129	8,891	9,281	9,666	9,548	9,711	9,364	9,359	8,879	9,363
Central Union Gas....	10,644	11,204	12,239	13,226	14,356	15,507	15,981	16,597	16,166	16,347
Standard Gas Light...	10,067	9,630	9,880	10,035	10,080	10,184	10,020	10,031	9,519	9,840
N. Y. Mutual Gas Light	10,736	9,982	10,756	11,029	11,090	11,003	10,693	10,544	9,745	9,958
Northern Union Gas...	3,623	4,442	5,033	5,838	6,664	7,485	8,106	8,535	8,504	8,938
N. Y. & Queens Gas <sup>2</sup> ...	—	—	—	—	—	—	2,293	2,387	2,273	2,331
Average.....	13,078	12,898	13,662	14,250	14,386	14,724	14,122	14,149	13,441	13,915
<i>Brooklyn Union System</i>										
Brooklyn Union Gas...	9,312	10,368	10,760	11,359	11,542	11,753	11,658	11,890	11,616	12,081
Newtown Gas.....	2,653	3,278	3,520	3,958	4,048	4,187	4,315	4,574	4,330	4,566
Flatbush Gas.....	4,175	5,100	5,161	5,926	6,446	6,829	6,721	7,128	7,256	7,548
Woodhaven Gas Light.	1,735	2,387	2,374	2,563	2,575	2,838	2,975	3,225	3,117	3,234
Jamaica Gas Light....	1,720	1,921	1,921	2,002	1,982	2,061	2,177	2,401	2,359	2,491
Richmond Hill & Q. C.	2,872	3,246	3,370	3,578	3,819	3,988	4,125	4,160	4,093	4,024
Average.....	7,712	8,558	8,757	9,218	9,267	9,393	9,260	9,458	9,199	9,537
<i>Other Gas Companies</i>										
Kings County Lighting.	2,574	3,205	3,381	3,640	3,768	4,079	4,105	4,486	4,543	4,913
N. Y. & Richmond Gas.	2,422	2,708	2,770	2,950	3,098	3,148	3,158	3,315	3,251	3,425
Brooklyn Borough Gas.	2,028	2,263	2,362	2,429	2,693	2,845	3,155	3,472	3,413	3,762
Queens Bor. G. & E...	1,403	1,733	1,768	1,740	1,789	1,848	1,756	1,808	1,846	1,931
N. Y. & Queens Gas <sup>2</sup> ..	1,663	1,933	1,986	2,127	2,082	2,277	—	—	—	—
Bronx Gas & Electric..	2,561	2,857	2,996	3,095	3,254	3,149	2,996	2,899	2,785	2,954
Average.....	2,165	2,545	2,638	2,759	2,858	2,982	3,084	3,254	3,245	3,475
General average.....	9,826	9,994	10,373	10,747	10,766	10,909	10,738	10,783	10,300	10,657

Table 9 affords a comparison of sales of gas per mile of main for the decade 1907-1916. This table indicates that the Consolidated Gas has not only the greatest volume of sales per linear unit of main, but that its sales are proportionately 21 per cent greater than the next highest, the Central Union (a Consolidated subsidiary) and 63 per cent greater than those of the Brooklyn Union. Allowance should be made for the fact that in this table all mains are included, regardless of their size or the pressure maintained in them, while as a matter of fact no two companies are alike in both of these respects. In general, the proportion of sales per unit length of main varies with the density of population, the companies which serve the less developed parts of the city having by far the greater mileage for a given amount of business. Concerning the comparison between different periods, it is also

<sup>1</sup> Twelve months ending June 30, 1907; subsequent periods are calendar years.

<sup>2</sup> The New York & Queens Gas is treated as part of the Consolidated system from 1913 on.

evident that the latter companies have increased their sales very rapidly in proportion to the extension of their mains; while the larger companies, operating in the more congested localities, have increased their sales very little, if at all. In the case of the Consolidated Gas, indeed, the sales per mile of main in 1916 were less than in each of the three years immediately preceding 1915, while other companies in this system, notably the Standard Gas Light and the New York Mutual, report even more marked decreases. This in itself of course would not show decreasing total sales by these companies since the decrease in sales per mile of main could result from an extension of mains as well as from a decrease in total sales. However, a comparison of Table XIII in the Reports for several years back shows that the inference to be drawn from a comparison of sales per mile of main is approximately correct.

Table 10. Gas appliances rented to consumers, and those sold, Consolidated system, 1916

KIND OF APPLIANCE	CONNECTED APPLI- ANCES OWNED BY COMPANY AND RENTED TO CONSUMERS		PER CENT INCREASE OR (D) DECREASE IN RENTED APPLI- ANCES DURING YEAR	
	Number sold during year	Total number close of year	Net increase or (D) decrease	
				1915      1916
Ranges.....	6,540	227,930	16,959	6.03      8.04
Cookers.....	7,108	177,656	D 2,684	1.06      D 1.49
Water heaters.....	4,451	1,400	259	37.80      22.70
Broilers.....	165	4,624	D 67	D 6.32      D 1.43
Ovens.....	95	392	35	D 0.90      9.80
Heating appliances.....	19,412	7	.....	D 22.22      .....
Laundry stoves.....	1,242	.....	.....	.....      .....
Tailors' stoves.....	393	.....	.....	.....      .....
Other cooking and domestic appliances..	31,065	8,040	4,324	298.33      116.36
Other industrial appliances.....	13,432	328	88	561.46      36.67

RENTED RANGES AND COOKERS BY YEARS<sup>1</sup>

YEAR	RANGES		COOKERS	
	Number	Per cent increase or (D) decrease	Number	Per cent increase or (D) decrease
1910.....	132,251	.....	94,953	.....
1911.....	149,885	13.33	127,464	34.24
1912.....	171,749	14.59	144,974	13.74
1913.....	184,263	7.29	178,461	23.10
1914.....	198,978	7.99	178,440	D 0.01
1915.....	210,971	6.03	180,340	1.06
1916.....	227,930	8.04	177,656	D 1.49

<sup>1</sup> New York & Queens Gas became a member of the Consolidated system in 1913. Figures for this company included also for earlier years. Differences between these figures and those published in earlier Reports due to subsequent corrections in companies' returns.

The net increase in the number of ranges rented to consumers by the gas companies in the Consolidated system during 1916 was 8 per cent. The number of rented cookers, on the other hand, decreased 1.5 per cent. Since 1912 the annual increase in the number of ranges has been fairly constant, at 6 to 8 per cent, while since 1913, there has been a negligible decrease in rented cookers. As shown by Table 10, heating appliances are owned by consumers rather than rented as are also, for the most part, Other cooking and domestic appliances and Other industrial appliances.

In response to a request from this Commission, the Consolidated Gas Company furnished a statement of the revenue and expenses of its gas appliance business for 1916. The statement, which relates to the one company, reads in part as follows:

“The operating expenses of this department in 1916 were \$783,247, and, deducting the revenue from the rental and sale of appliances, amounting to \$678,679.60, indicates the income of this department to be \$104,567.40 less than the expenses; or, stated in terms of thousand feet of gas sold, less than two-thirds of a cent.

“The amounts reported as revenue from the rent of appliances [\$617,303.67] and gas merchandise and jobbing revenue [\$61,375.93 profits] constitute the entire revenue of the appliance branch of the company's business.

“The book value of the property in use in the appliance business on

January 1, 1916 .....	\$1,406,637 34
December 31, 1916 .....	1,585,589 48 ”

The principal items included as book value, according to the annual reports of the company, are:

	Dec. 31, 1915	Dec. 31, 1916
Appliances on consumers' premises:		
Installed prior to Dec. 31, 1908 .....	\$95,432 00	\$65,617 00
Installed since Dec. 31, 1908 .....	879,161 00	1,103,893 00
Total appliances installed .....	\$974,593 00	\$1,169,510 00
Appliances in stock .....	217,902 00	204,347 00
Total appliances owned .....	<u>\$1,192,495 00</u>	<u>\$1,373,857 00</u>

The various items of expense incurred by the company in the sale and renting of gas appliances during 1916 according to the submitted statement are as follows:

Distribution Superintendence.....	\$35,833 00
Distribution Supplies and Expenses.....	25,421 66
Work on Consumers Premises (Setting — Removing — Adjusting and regulating appliances).....	263,814 89
Repairs of Distribution Tools.....	1,780 70
Repairs of Gas Appliances.....	168,382 57
Commercial Administration (incl. General Office).....	95,402 71
Promotion Office Expense (incl. General Office).....	40,587 28
Advertising.....	5,950 73
Canvassing and Soliciting (incl. General Office).....	46,822 60
Insurance.....	14,451 56
Relief Department and Pensions.....	6,757 50
Transportation (Stable expense, incl. auto expense).....	48,313 25
Duplicate Gas Charges — Cr.....	4,058 00
Renewals and Replacements.....	33,786 55
Gas Appliances.....	\$29,915 37
Autos and Accessories.....	1,121 03
General Stable Equipment.....	2,750 15
	<hr/>
	\$783,247 00
	<hr/>

# GENERATION, DISTRIBUTION AND CONSUMPTION OF ELECTRICITY, 1916

## Statistical Epitome and Comparison<sup>1</sup>

ITEM	PLANT		INCREASE OR (D) DECREASE	
	DECEMBER 31		Absolute	Per cent
	1915	1916		
Total capacity of principal power-plant and substation apparatus:				
Boilers (h. p.).....	200,143	198,943	D 1,200	D 0.60
Engines (h. p.).....	693,809	674,951	D 8,858	D 1.30
Turbo-units, A. C. (kw.).....	407,312	401,312	D 6,000	D 1.47
Other A. C. generators (kw.).....	75,860	74,700	D 1,160	D 1.53
D. C. generators (kw.).....	10,290	9,700	D 590	D 5.73
All generators (kw.).....	<del>493,462</del>	<del>485,712</del>	<del>D 7,750</del>	<del>D 1.57</del>
Rotary converters (kw.).....	284,800	291,150	6,350	2.23
Numbers of meters, by capacity:				
Under 200 volts.....	213,746	249,627	35,881	16.79
200 to 250 volts.....	197,231	189,396	D 7,835	D 3.97
All other voltages.....	634	453	D 181	D 28.55
Not over 5 amperes.....	297,355	332,708	<sup>2</sup> 35,353	11.89
6 to 25 amperes.....	83,595	80,431	<sup>2</sup> D 3,164	D 3.79
26 to 100 amperes.....	18,196	17,894	<sup>2</sup> D 302	D 1.66
101 to 300 amperes.....	4,491	4,837	346	7.70
301 or more amperes.....	1,726	2,377	651	37.72
Total regular.....	410,383	439,217	27,834	6.79
Prepayment.....	1,213	1,229	D 16	D 1.32
Total number of meters.....	411,611	439,476	<sup>2</sup> 27,865	6.77

## OPERATIONS

Total capacity of generating stations (kw.).....	493,462	485,712	D 7,750	D 1.57
Fuel consumed at generating stations:				
Anthracite coal (cwt.).....	<sup>3</sup> 1,719,107	<sup>4</sup> 2,984,860	1,265,753	73.63
Bituminous coal (cwt.).....	<sup>3</sup> 20,249,023	<sup>4</sup> 22,860,434	2,611,416	12.90
Total energy generated during year (kw. hrs.).....	989,359,588	1,146,310,504	156,950,916	15.86
Average per day (kw. hrs.).....	2,710,429	3,131,996	421,567	15.55
Energy purchased of other companies (kw. hrs.).....	89,759,540	104,523,229	14,763,689	16.45
Total energy unaccounted for (kw. hrs.)..	210,579,249	223,655,879	13,076,630	6.21
Total energy supplied (kw. hrs.) <sup>5</sup> .....	<del>868,539,879</del>	<del>1,027,177,854</del>	<del>158,637,975</del>	<del>18.26</del>
Railways.....	136,916,487	156,005,361	19,088,874	13.94
Other private consumers.....	<sup>6</sup> 535,729,481	644,079,415	108,349,934	20.22
Municipal street lamps.....	48,448,599	41,374,933	D 7,073,666	D 14.60
Other municipal service.....	15,201,239	15,424,611	223,372	1.47
All consumers.....	<del>736,295,806</del>	<del>856,884,320</del>	<del>120,588,514</del>	<del>16.38</del>
Other lighting companies.....	101,158,112	135,149,924	33,991,812	33.60
Used by respondent companies <sup>5</sup> ....	31,035,961	35,143,610	4,057,649	13.05
Number of consumers.....	306,217	360,669	54,452	17.78
Total connected load, excl. railways (kw.) <sup>7</sup>	1,007,023	1,288,354	281,331	27.94
Total connected load, incl. railways <sup>7</sup> ....	1,051,688	1,347,632	295,944	28.14

<sup>1</sup> Figures for 1915 include, and those for 1916 exclude, data for Bowery Bay and Long Acre.

<sup>2</sup> Actual net installations or retirements during the year. <sup>3</sup> In addition, 23,381 gallons of fuel oil were used, and steam was purchased at a cost of \$1,650. <sup>4</sup> In addition, 85,915 gallons of water-gas tar valued at \$1,611.53 were used under boilers. <sup>5</sup> Includes energy used at generating stations. <sup>6</sup> Inclusive of 1,232 kw. hrs. sold to consumers of the Nassau Light & Power. <sup>7</sup> Exclusive of company service.



The foregoing summary shows that decreases in plant capacity, ranging from 0.6 per cent for boiler capacity to 6 per cent for D. C. generator capacity, were general during 1916. The resulting decrease in total capacity of generating stations was 1.6 per cent. In part these decreases are accounted for by the omission from the 1916 figures of two small companies — the Bowery Bay and the Long Acre — formerly included. The amount of anthracite and bituminous coal consumed increased 74 and 13 per cent, respectively, over 1915. The Consolidated system used 41 per cent less anthracite and 11 per cent more bituminous than in 1915; while the Brooklyn Edison used 152 per cent more anthracite and 20 per cent more bituminous. This increase in fuel consumption is reflected in an increase of 16 per cent in the total energy generated. However, there was some loss in efficiency in the use of coal since the increase in total energy generated did not keep pace with the increase in coal consumption.

The amount of energy distributed during the year increased 18 per cent over 1915. Of the several classes of purchasers, railways showed an increase of 14 per cent and other private consumers, 20 per cent. Municipal street lamps on the other hand consumed 15 per cent less energy than in the previous year. As already stated, this is due to the substitution of the gas-filled for the arc lamp, the former requiring less energy. The increase in other municipal service was only 1.5 per cent. It is worthy of note that while the energy distributed increased 18 per cent, the amount unaccounted for increased only one-third as much.

### Electrical Plants

Of the 15 generating stations reported for 1916, two were not in operation. The Kingsbridge, with a capacity of 32,000 kw., is not furnished with the most modern equipment and has not been operated since 1914. The Gold Street station, with a capacity of only 900 kw., has been "held in reserve" for several years. A third small plant, on 140th street in The Bronx, was disconnected in 1914 and though reported in 1915, was omitted

from the 1916 returns. All three of these stations are controlled by the New York Edison.

Table 11. Kilowatt capacity of stations (Table XXI) distributed by kind of generator (Table XV),  
December 31, 1916

COMPANY	Turbo- units, A. C.	Generators, direct- connected, A. C.	Generators, direct- connected, D. C.	Generators, belt- connected <sup>4</sup>	Total station capacity
New York Edison.....	231,500	60,000	8,500	.....	300,000
United Electric L. & P.....	85,000	.....	.....	.....	85,000
N. Y. & Queens Elect. L. & P....	5,000	2,250	.....	.....	7,250
Edison Elect. Illg. (Bklyn.).....	61,500	10,050	.....	.....	71,550
Richmond Light & R. R.....	5,500	.....	1,200	.....	6,700
Flatbush Gas.....	6,375	600	.....	.....	6,975
Queens Borough G. & E.....	3,500	1,200	.....	.....	4,700
Bronx Gas & Electric.....	2,937	600	.....	.....	3,537
<b>Total.....</b>	<b>401,312</b>	<b>74,700</b>	<b>9,700</b>	<b>.....</b>	<b>485,712</b>
Bowery Bay Electric L. & P.....	.....	1,160	.....	.....	1,160
Long Acre Electric L. & P.....	.....	.....	120	70	190
<b>All companies.....</b>	<b>401,312</b>	<b>75,860</b>	<b>9,820</b>	<b>70</b>	<b>487,062</b>

*Grand Totals by Years<sup>1</sup>*

1910 <sup>1</sup> .....	152,687	62,610	10,250	895	226,442
1911.....	235,687	45,860	10,250	895	292,692
1912.....	261,687	77,860	10,250	445	350,242
1913.....	304,312	77,860	10,250	190	392,612
1914.....	346,812	77,860	10,250	190	435,112
1915.....	407,312	75,860	10,250	40	493,462
1916.....	401,312	74,700	9,700	.....	485,712

As shown in Table 11, the principal change in station capacity during 1916 was the withdrawal from service by the Brooklyn Edison of one turbo-unit of 6,000 kw. capacity. The Richmond Light reported the withdrawal of one 400-kw. D. C. generator. The other reductions in capacity are due to the elimination of the Bowery Bay and the Long Acre from this year's tables.

The seven-year comparison, 1910–1916, shows that while the total increase in capacity during the period was 114 per cent, the increase occurred almost wholly in turbo-units, which increased 163 per cent, and constituted at the close of 1916 83 per cent of the total capacity. Direct connected A. C. generators in 1910

<sup>1</sup> Some of the figures differ from those published in the Annual Report for 1910, due to subsequent revision.

<sup>2</sup> Includes the Kingsbridge station at 32,000 kw., instead of 28,000, as previously reported.

<sup>3</sup> The figures for 1916 exclude the Bowery Bay and Long Acre.

<sup>4</sup> A. C. except 40 kw. D. C. in 1915 and prior years, and the 70 reported for 1916.

had 62,610 kw. capacity, while in 1916, if the unused 32,000 kw. of the Kingsbridge station are excluded, the total was only 42,700 kw., a decrease of 32 per cent.

### Load Data and Ratios

In Table 12 are given the ratios of maximum load to station capacity and of the average amount of energy generated per hour to maximum load. The maximum utilization of plant capacity ranged from 32 per cent for the Bronx Gas & Electric to 94 per cent for the Brooklyn Edison. In general, the larger companies show the highest ratio of maximum load to capacity. The high

Table 12. Maximum load and related ratios, 1911-1916

#### (A) MAXIMUM LOAD

COMPANY	1911	1912	1913	1914	1915	1916
New York Edison.....	170,474	210,813	211,563	193,787	195,341	221,031
United Elec. L. & P.....	<sup>1</sup> 13,875	<sup>1</sup> 16,450	31,070	39,000	49,560	54,380
N. Y. & Queens El. L. & P.....	5,450	6,500	7,000	7,950	7,400	6,750
Edison El. Illg. (Bklyn.).....	35,500	42,600	48,400	49,300	62,000	67,200
Richmond Light & R. R.....	3,212	4,791	3,306	4,000	5,290	5,570
Flatbush Gas.....	1,765	1,966	2,432	2,734	2,950	3,210
Queens Borough G. & E.....	2,505	2,600	2,875	3,110	3,170	3,410
Bronx Gas & Electric.....	1,260	1,175	1,150	1,160	1,175	1,125

#### (B) RATIO OF MAXIMUM LOAD TO STATION CAPACITY

New York Edison.....	78.58	79.70	<sup>2</sup> 81.37	64.06	65.11	73.68
United Elec. L. & P.....	—	—	69.04	86.67	58.31	63.98
N. Y. & Queens Elec. L. & P.....	75.17	89.66	96.55	109.66	102.07	93.10
Edison El. Illg. (Bklyn.).....	71.64	76.69	87.13	88.75	79.95	93.92
Richmond Light & R. R.....	91.77	93.94	40.81	49.38	74.51	83.13
Flatbush Gas.....	43.00	47.89	34.87	39.20	42.29	46.02
Queens Borough G. & E.....	53.30	55.32	61.17	66.17	67.45	72.55
Bronx Gas & Electric.....	34.17	31.87	31.19	31.46	33.57	31.81

#### (C) RATIO OF AVERAGE QUANTITY OF ENERGY GENERATED PER HOUR TO MAXIMUM LOAD

New York Edison.....	29.82	29.01	<sup>3</sup> 36.45	<sup>3</sup> 35.84	34.37	32.42
United Elec. L. & P.....	<sup>3</sup> 35.19	<sup>3</sup> 33.87	<sup>4</sup> .....	<sup>3</sup> 32.42	35.17	46.12
N. Y. & Queens El. L. & P.....	36.70	34.92	38.16	<sup>5</sup> 24.40	<sup>7</sup> 21.03	<sup>7</sup> 16.94
Edison El. Illg. (Bklyn.).....	33.97	32.65	32.96	34.73	34.71	39.55
Richmond Light & R. R.....	30.95	32.69	46.31	41.45	38.75	39.05
Flatbush Gas.....	29.86	31.79	30.59	33.10	25.19	26.01
Queens Borough G. & E.....	19.16	20.00	19.79	20.00	19.68	19.71
Bronx Gas & Electric.....	26.98	30.89	28.00	29.40	29.28	23.64

<sup>1</sup> As reported by company; presumably sub-station peak.

<sup>2</sup> Based on energy purchased.

<sup>3</sup> Change from figure in 1913 Report is due to change in rating of Kingsbridge station capacity from 28,000 to 32,000 kw.

<sup>4</sup> Not on a comparable basis. See 1913 Report, vol. III, page 54.

<sup>5</sup> Subject to qualification because of interchange of energy and consequent joint use of generating capacity.

<sup>6</sup> Station in operation since October 24, 1913.

<sup>7</sup> Based on actual number of days operated. Based on the calendar year, the ratio for 1915 is 7.33, and for 1916, 6.76.

ratio of the New York & Queens is accounted for by the fact that it is a large purchaser of power. Figures regarding "capacity" of electric generators, however, are always subject to qualification.

The load factor, i. e., the ratio of the average hourly production to maximum load, furnishes a measure of the difference between the average and the highest amount of energy required at any time during the year. It is significant that the larger companies have shown throughout the period the largest load factors, although not regularly in accordance with their size. The New York Edison, United Electric and Richmond Light have large power consumers, particularly railway companies, a condition which favors a high load-factor. Of the total energy distributed by the Brooklyn Edison, over 55 per cent is power, which accounts for its high load-factor. Power requirements are on the whole steadier than lighting, and to a large extent come during the "off-peak" period when the lighting demand is lowest.

Table 13. Generating capacity, connected load and output in relation to station capacity and connected load, all companies combined, 1910-1916

YEAR	Generating capacity Dec. 31 (kw.)	Connected load, Dec. 31 (kw.) <sup>1</sup>	Kw. hours generated <sup>2</sup>	AVERAGE KW. HRS. GENERATED—		RATIO (PER CENT) OF AVERAGE OUTPUT PER HOUR To—	
						Station capacity	Connected load
				Per day	Per hour		
1910.....	226,067	610,131	520,056,803	1,424,813	59,367	26.26	9.73
1911.....	291,062	695,630	589,700,443	1,615,618	67,317	23.13	9.68
1912.....	350,242	788,167	707,058,865	1,931,855	80,494	22.98	10.21
1913.....	392,612	835,269	877,539,888	2,404,219	100,176	25.52	11.99
1914.....	435,112	924,476	917,977,516	2,515,007	104,792	24.08	11.34
1915	Excl. ry. con't'd load..	493,462	1,007,023	989,359,588	2,710,429	112,935	22.89
	Incl. ry. con't'd load <sup>3</sup> .	493,462	1,051,688	967,708,525	2,651,256	110,469	22.39
1916	Excl. ry. con't'd load..	485,712	1,290,054	1,146,310,504	3,131,996	130,500	26.87
	Incl. ry. con't'd load <sup>3</sup> .	485,712	1,347,632	1,121,833,853	3,065,120	127,713	26.29

According to Table 13, the generating capacity, connected load and energy generated increased almost in the same ratio during the period 1910-1916, the increases ranging between 115 and 120 per cent. The largest increase was in connected load and the smallest in generating capacity. It should be noted, however, that while generating capacity and energy generated are definitely determinable, connected load is largely a matter of estimate. It

<sup>1</sup> Exclusive of railroad load, except as stated.

<sup>2</sup> Gross energy generated, inclusive of that used at generating stations, except on second lines for 1915 and 1916, which exclude 21,651,063 and 24,476,651 kw. hours, respectively, so utilized.

<sup>3</sup> Exclusive of the Richmond Light D. C. generators and energy utilized by its railroad department.

<sup>4</sup> The Kingsbridge station is here rated at 32,000 kw., instead of 28,000 as given in the 1912 and 1913 Reports.

<sup>5</sup> On the same basis as Table XXI, C.

is only rarely that the connected load of a company can be known with tolerable definiteness. Furthermore, there may be variation among different companies and at different times in the methods used in computing connected load. An undetermined but probably important part of the total connected load is that carried by lines used jointly for light and power. This is particularly true in the case of a multitude of small consumers, with the increasing use of small heating and power devices for domestic and manufacturing purposes.

The classification of connected load, as shown in Table 14, is also an estimate. The total connected load increased 63 per cent during the period 1912-1916. There were increases in the case of both lighting and power loads; but while the former increased only 54 per cent, the latter increased 75 per cent. The relative importance of lighting and power load in the total remained almost constant at about 54 and 46 per cent, respectively, from 1912 to 1915, but changed in 1916 to 49 and 51 per cent, being an increase of 5 points for power and a corresponding decrease for lighting.

Table XX-C, gives the distribution of the lighting and power loads for each company. The United, alone of the larger companies, reported in 1916 a greater lighting than power load, 72 and 28 per cent, respectively. The largest ratio for lighting load, 88 per cent, was shown by the Flatbush Gas, serving exclusively a residence district, and the smallest, 42 per cent, by the New York & Queens. The proportion of all energy which is used for power is probably greater than is indicated by Table XX-C, chiefly for the reason that power apparatus is usually operated for longer periods during each day and more nearly to the full rated capacity than lighting installations.

Table 14. Proportion of connected load primarily for lighting and for power, all companies combined, 1912-1916

YEAR	KW. OF CONNECTED APPARATUS <sup>1</sup>			PER CENT DISTRIBUTION BETWEEN —		
	Lighting	Power <sup>2</sup>	Total	Lighting	Power	
1912.....	426,977	361,190	788,167	54.17	45.83	
1913.....	456,103	379,166	835,269	54.61	45.39	
1914.....	504,674	419,802	924,476	54.59	45.41	
1915 {	Excluding railways.....	548,731	458,292	1,007,023	54.49	45.51
	Including railways.....	548,731	502,957	1,051,688	52.17	47.83
1916 {	Excluding railways.....	658,073	630,281	1,288,354	51.08	48.92
	Including railways.....	658,073	689,559	1,347,632	48.83	51.17
<hr/>						
Per cent increase, 1912-1916 (excl. rail-ways).....	54.12	74.50	63.46	.....	.....	
<hr/>						

Disposition of Energy Generated

Table 15 gives for 1916 the source and disposition of electric energy for each company, and for all companies combined since 1908. Three of the companies purchase power from others, and the proportion of total energy generated that is distributed in New York City by a company other than the generator was practically the same for 1916 as for 1915. The New York & Queens Electric in 1915 generated 15 per cent of its total power, but in 1916 only 11 per cent, its percentage of power purchased thus increasing from 85 to 89 per cent.

Of all energy available, about 76 per cent was supplied to consumers in both 1915 and 1916. There was an increase from 1.2 per cent in 1915 to 2.7 per cent in 1916 in the proportion of energy supplied to other than New York City lighting companies. The proportions of energy used by the several companies themselves vary widely, but for all companies combined the ratio was the same in 1915 as in 1916 — slightly less than one per cent of the total available. Current lost or unaccounted for amounts to about one-fifth of the total, but includes for the Richmond Light energy used in offices, etc., and perhaps also for other companies quantities that should properly be included under “used by company.” The largest proportion of energy unaccounted for is reported by the Queens Borough (29 per cent), and the smallest by the Bronx Gas & Electric (11 per cent).

<sup>1</sup> Exclusive of lamps and motors in company service and, except on the second lines for 1915 and 1916, of railroad load.  
<sup>2</sup> Inclusive of battery charging, electric motors and heating appliances.

Table 15. Per cent distribution of electric energy by source and by disposition, by companies, 1916.<sup>1</sup>

COMPANY	SOURCE		Total avail- able	DISPOSITION			
	Gener- ated	Pur- chased		Sup- plied to con- sumers	Supplied to other lighting com- panies	Used by com- pany	Lost and un- accounted for
New York Edison.....	91.62	8.38	100.00	75.57	3.30	1.08	20.05
United Electric L. & P.....	94.04	5.96	100.00	39.43	48.00	0.47	12.05
N. Y. & Queens El. L. & P..	10.82	89.18	100.00	79.77	.....	1.84	18.39
Edison Elect. Illg. (Bklyn)...	100.00	.....	100.00	80.23	.....	0.33	19.39
Richmond Light & R. R....	100.00	.....	100.00	86.43	.....	0.71	12.86
Flatbush Gas.....	100.00	.....	100.00	78.62	.....	4.71	16.67
Queens Borough G. & E.....	100.00	.....	100.00	70.04	.....	0.90	29.06
Bronx Gas & Electric.....	100.00	.....	100.00	86.53	.....	2.62	10.85
All companies.....	91.48	8.52	100.00	69.87	11.02	0.87	18.24
All companies, excl. inter- company purchases and sales.....	100.00	.....	100.00	76.38	2.73	0.95	19.94
Grand Totals by Years							
1908.....	100.00	.....	100.00	68.14	0.96	3.78	27.12
1909.....	100.00	.....	100.00	68.45	0.66	3.80	27.09
1910.....	100.00	.....	100.00	68.62	1.11	3.75	26.52
1911.....	100.00	.....	100.00	68.37	1.31	3.64	26.68
1912.....	100.00	.....	100.00	70.02	1.73	3.17	25.08
1913.....	100.00	.....	100.00	74.21	1.60	2.69	21.50
1914.....	100.00	.....	100.00	74.90	1.59	2.69	20.82
1915 {	Gross generated.....	100.00	100.00	73.48	1.15	4.08	21.29
	Net sendout.....	100.00	100.00	76.09	1.18	0.97	21.76
1916 {	Gross generated.....	100.00	100.00	74.31	2.67	3.51	19.51
	Net sendout.....	100.00	100.00	76.38	2.73	0.95	19.94

<sup>1</sup> The "grand total" lines prior to 1915, are on the basis of gross output, the energy used at generating plants and that supplied to the railway department of the Richmond Light & Railroad being included under "Used by company." The company figures for 1916 are on the basis of net sendout (gross generated less energy used in generating plants).

<sup>2</sup> Includes 55.92 per cent supplied to its railway department and to associated railways, Staten Island Midland and Southfield Beach.

<sup>3</sup> Supplied to other than New York City companies.

Table 16. Intercompany sales of electricity (kw. hrs.), 1916  
NEW YORK CITY LIGHTING COMPANIES

COMPANY REPORTING	NEW YORK CITY LIGHTING COMPANIES				OTHER PUBLIC SERVICE CORPORATIONS		Total
	New York Edison	United Electric L. & P.	N. Y. & Queens Electric L. & P.	Edison Electric Illg. (Brooklyn)	Lighting	Railroad and street railway <sup>u</sup>	
New York Edison							
Bought.....		\$ 57,563,033					57,563,033
Sold.....		\$ 13,699,806	\$ 57,000		\$ 8,938,386	\$ 103,274,150	125,969,342
Net bought or sold.....		43,863,227	57,000		8,938,386	103,274,150	68,406,309
United Electric L. & P.							
Bought.....	\$ 13,699,806				\$ 255,190		13,954,996
Sold.....	\$ 57,563,033		\$ 33,005,200		\$ 21,886,500	\$ 39,977,114	152,431,847
Net bought or sold.....	43,863,227		33,005,200		21,631,310	39,977,114	138,476,851
N. Y. & Queens El. L. & P.							
Bought.....		33,005,200					33,005,200
Sold.....						\$ 296,547	296,547
Net bought or sold.....		33,005,200				296,547	33,708,653
Edison Electric Illg., Bklyn.							
Bought.....							
Sold.....						\$ 1,774,600	1,774,600
Net bought or sold.....						1,774,600	1,774,600

NOTE.— Net sales are in roman type; net purchases in *italics*.

<sup>1</sup> Of this, 9,667,050 is high tension.

<sup>2</sup> Of this, 55,025,199 is high tension.

<sup>3</sup> In explaining discrepancy between respondent's and N. Y. Edison's report, company states: "Invoices were not received from the N. Y. Edison Co. at the time of closing our books or compiling report. The amount of charge will be reflected in 1917 report."

<sup>4</sup> High tension.

<sup>5</sup> Yonkers Electric Light & Power.

<sup>6</sup> Westchester Lighting; high tension.

<sup>7</sup> Third Avenue Railway 101,517,850, and Brooklyn Rapid Transit, 1,756,300.

<sup>8</sup> New York, New Haven & Hartford Railroad.

<sup>9</sup> Composed of Manhattan & Queens Traction 289,460, and 7,067 kw. hrs. supplied to the Long Island R. R. under regular retail form of contract for station use, etc.

<sup>10</sup> Manhattan Bridge 3-Cent Line.

<sup>u</sup> Not including energy supplied by the Richmond Light to its own railroad department and to the associated railways, Staten Island Midland and Southfield Beach.



Table 16 shows intercompany sales of electricity. There was on the whole a large increase in the volume of such transactions. Sales by the United to the New York & Queens Electric increased 26 per cent. The Westchester Lighting, which in 1915 received its power in part from both the New York Edison and the United, bought from the United alone in 1916, and its total net purchases

Table 17. Per cent distribution of electricity sold to consumers, by three main classes of service  
1916

COMPANY AND BOROUGH	Amount supplied to consumers (kw. hrs.)	PER CENT SUPPLIED TO —		
		Private consumers <sup>1</sup>	Street lamps	Other municipal service
CONSOLIDATED SYSTEM				
New York Edison.....	522,998,617	93.98	3.41	2.61
Manhattan.....	487,403,915	94.66	2.71	2.63
Bronx.....	35,594,702	84.74	12.94	2.32
United Electric L. & P. (Manhattan).....	92,473,292	96.72	2.19	1.09
N. Y. & Queens Elect. L. & P. <sup>1</sup> .....	29,523,207	74.91	23.98	1.11
Total.....	644,995,116	93.50	4.18	2.32
OTHER COMPANIES				
Edison Elect. Illg. (Bklyn).....	187,310,588	93.17	4.79	2.04
Richmond Light & R. R. (Richmond).....	5,827,691	62.84	29.04	8.62
Flatbush Gas (Brooklyn).....	5,767,889	75.86	21.26	2.88
Queens Borough G. & E. <sup>1</sup> .....	4,133,270	69.00	28.46	2.54
Bronx Gas & Electric.....	2,026,271	39.28	59.78	0.94
Westchester Lighting (part, Bronx).....	[1,642,810]	[61.57]	[37.20]	[1.23]
Total.....	205,065,709	90.79	6.97	2.24
Grand total.....	850,060,825	92.85	4.85	2.80
By boroughs:				
Manhattan.....	579,877,207	94.99	2.63	2.38
Bronx.....	37,620,973	82.29	15.47	2.24
Brooklyn.....	193,078,477	92.65	5.29	2.06
Queens <sup>2</sup> .....	33,656,477	74.19	24.53	1.28
Richmond.....	5,827,691	62.84	29.04	8.62
Grand Totals by Years				
1908.....	308,159,174	86.30	11.11	2.59
1909.....	323,451,776	85.21	11.72	3.07
1910.....	360,341,589	85.07	11.73	3.20
1911.....	406,931,943	85.38	11.37	3.25
1912.....	495,057,370	86.30	10.51	3.19
1913.....	651,235,101	88.98	8.51	2.51
1914.....	687,582,209	89.12	8.30	2.58
1915.....	727,004,884	91.24	6.67	2.09
1916.....	850,060,825	92.85	4.85	2.30

<sup>1</sup> Serves parts of Queens Borough and of Nassau county — distribution not given. About two-fifths of the Queens Borough company's business is located in Nassau, but only a negligible fraction of that of the New York & Queens Electric.

<sup>2</sup> The Queens figures include energy supplied to consumers in Nassau county by the Queens Borough company.

<sup>3</sup> Inclusive of railways except energy supplied by the Richmond Light to its railroad department and to the associated Staten Island Midland and Southfield Beach.

increased more than eightfold. Sales of the New York Edison to the Yonkers Electric remained practically stationary. Sales to railways and street railways increased 14 per cent. The principal changes were a decrease of 8 per cent in sales by the New York Edison to the Third Avenue and an increase of 167 per cent in sales by the United to the New York, New Haven & Hartford. The Brooklyn Rapid Transit, which purchased no power in 1915, purchased 1,756,000 kw. hrs. in 1916.

As in former years, the most significant fact shown in Table 17 is the importance of the supply of electricity for municipal purposes in the total business of the smaller companies. For the city as a whole, about 7 per cent of all energy distributed was used for municipal service. The corresponding percentage for the output of the United is 3.3, for the Brooklyn Edison, 7, and for the Manhattan operations of the New York Edison, 5. In The Bronx, the New York Edison's municipal service amounted to about 15 per cent of its total distribution, while the smaller companies, in districts less densely settled, show still greater percentages, ranging from 24 for the Flatbush Gas to 61 for the Bronx Gas & Electric. The totals by boroughs show that the importance of the municipality as a consumer was greatest in Richmond, where it used 38 per cent of all energy distributed, and decreased to 26 per cent in Queens, 18 per cent in The Bronx, 7 per cent in Brooklyn and 5 per cent in Manhattan.

It is to be noted that, compared with the 1915 figures, every company except the Queens Borough shows in 1916 a decrease in the percentage for municipal service. That company reports an increase of less than 2 per cent. Every company except the Bronx Gas & Electric shows an increase in the total amount of energy distributed to consumers in 1916 over the figure for 1915. The company excepted, however, reports an absolute decrease of 18 per cent. This is accounted for by a reduction in the quantity of electricity used in street lighting because of the replacement of arc by gas filled lamps.

For the city as a whole, the ratio of municipal service to the total remained practically constant during the period 1908-1912. The relative increase in the importance of "private consumers"

since 1912 is to be ascribed in part to the increase in supply to railways, particularly the Third Avenue and the New York, New Haven & Hartford, and in part to the increase in the use of electricity for manufacturing and domestic purposes.

### Increase in Consumption of Electricity

Considering only the electricity distributed to consumers other than railways, but including the municipality, the comparisons in Table 18 show that for all companies there was an increase of 17 per cent in 1916 over 1915. The Brooklyn Edison and the New York Edison increased in absolute amounts almost equally, but the Brooklyn Edison shows almost three times as great a relative increase. Distribution by the United increased 23 per cent, by the New York & Queens, 20 per cent, and by the smaller companies, an average of 16 per cent. Throughout the period beginning with the year 1910 there was an increase each year over the preceding year, so that during 1916 nearly twice as much energy was distributed as during 1910. The rate of annual increase has varied considerably, ranging from 5 per cent in 1914 to 17 per cent in 1916. The smaller rates of increase during 1914 and 1915 reflect the period of business depression, just as the increase for 1916, in absolute amount 50 per cent greater than that of any preceding year, occurred during a time of unusual industrial activity.

Table 18. Amount of electric energy (kw. hrs.) distributed to consumers, exclusive of railroads, by companies, 1915 and 1916

COMPANY	AMOUNT DISTRIBUTED IN —		INCREASE	
	1915	1916	Absolute	Per cent
New York Edison.....	372,635,259	415,865,011	43,229,752	11.60
United Electric L. & P.....	42,776,723	52,496,178	9,719,455	22.72
N. Y. & Queens El. L. & P.....	24,457,947	29,226,660	4,768,713	19.50
Edison Elect. Ilg. (Bklyn).....	142,054,940	185,535,988	43,481,048	30.61
Small companies.....	17,454,450	17,755,121	300,671	1.72
Small companies excl. municipal service	[10,066,090]	[11,656,229]	[1,590,139]	[15.80]
Total.....	599,379,319	700,878,958	101,479,639	16.93

#### Grand Totals by Years

1910.....	357,239,148	88,137,852	11.95
1911.....	403,212,115	45,972,967	12.87
1912.....	470,792,420	67,580,305	16.76
1913.....	525,882,491	55,090,071	11.70
1914.....	552,473,935	26,591,444	5.06
1915.....	599,379,319	46,905,384	8.49
1916.....	700,878,958	101,479,639	16.93

Table 19. Number of consumers and quantity of electricity consumed in relation to connected load, for all companies combined, 1910-1916<sup>1</sup>

YEAR	Number of consumers	Kw. hours consumed	Connected load (kw.)	Ratios		PER CENT INCREASE IN —		
				Connected load per consumer (kw.)	Consumption per kw. of connected load (kw. hrs.)	Number of consumers	Kw. hrs. consumed	Connected load
1910.....	157,096	357,239,148	610,131	3.88	586	—	—	—
1911.....	190,580	403,212,115	695,630	3.65	580	21.31	12.87	14.01
1912.....	223,981	470,792,420	788,167	3.52	597	17.53	16.76	13.30
1913.....	238,873	525,882,491	835,269	3.50	630	6.65	11.70	5.98
1914.....	265,254	552,473,935	924,476	3.49	598	11.04	5.06	10.68
1915.....	306,217	599,379,319	1,007,023	3.29	595	15.44	8.49	8.93
1916.....	360,669	700,878,959	1,288,354	3.57	544	17.78	16.93	27.94
1916 <sup>1</sup> .....	360,669	856,884,319	1,347,632	3.74	636	17.78	—	—

Table 19 shows the increase in number of consumers of electricity and in consumption by the public in relation to connected load. During the seven-year period, annual increases have occurred, without exception, in all three quantities. But connected load has increased the least rapidly. The load per consumer declined uninterruptedly from 1910 to 1915, but increased rapidly in 1916, undoubtedly being affected by the decided reduction in rates on May 1, 1915, effective for the dominating electrical supply agency of the city, the associated New York Edison and United Electric companies. The consumption per connected load has shown no definite tendency, increasing in one year only to decline in the following, depending on the irregular relative increase in the basic quantities.

<sup>1</sup> Second line for 1916 includes railroad data.

## FINANCIAL STATISTICS

## Comparative Summary of Financial Data, 1915 and 1916

## (A) Revenue and Revenue Deductions

## GAS ENTERPRISES

ITEM	1915	1916	INCREASE OR (D) DECREASE 1915-1916	
			Absolute	Per cent
Operating revenues, gross <sup>1</sup> .....	\$42,036,961 08	\$45,306,047 84	\$3,269,086 76	7.78
Operating expenses, gross.....	\$20,022,843 89	\$30,906,935 99	\$1,884,092 10	6.49
Intercompany purchases and sales (subtracted from revenues and expenses).....	\$5,816,165 40	\$6,203,339 88	387,173 98	6.66
Miscellaneous revenues (subtracted from revenues and credited to expenses).....	\$3,104,078 75	\$2,730,090 11	D 373,988 64	D 12.05
Operating revenues, adjusted as indicated.....	34,768,077 65	36,372,618 35	1,604,540 70	4.61
Operating expenses, adjusted as indicated.....	\$21,753,960 46	\$21,973,506 50	219,546 04	1.01
Amortization, etc., included in expenses.....	2,515,504 92	2,768,171 06	252,666 14	10.04
Operating expenses, adjusted, and without provision for amortization, etc.....	19,233,455 54	\$19,205,335 44	D 33,120 10	D 0.17
Uncollectible bills.....	151,384 00	120,802 12	D 30,581 88	D 20.20
Taxes.....	2,334,622 01	\$3,239,004 19	954,382 18	40.88
Operating income, with provision for amortization, etc....	10,528,111 18	\$10,989,305 54	461,194 36	4.38
Operating income, without provision for amortization, etc..	13,043,616 10	13,757,476 60	713,860 50	5.47

<sup>1</sup> After allowance for discounts and abatements.

<sup>2</sup> The Consolidated system companies made credits in 1915 to the operating revenue account, Sale of residuals and by-products, to the amount of \$1,651,360.72. As these companies followed in 1916 the alternative of making credits for residuals to production, this amount is here subtracted from the 1915 figures for operating revenues, gross, and operating expenses, gross, to make the 1915 and 1916 figures comparable.

<sup>3</sup> Includes agency commissions amounting to \$36,751.97, and joint-facility rents, \$506,551.54. Except for the latter amount, the figure in the table equals intercorporate purchases as shown in Table XXXV, C (1915 Report) where joint-facility rents are separately itemized.

<sup>4</sup> See Table XXXV, Division B, note 16 (1915 Report), regarding \$26,000 rent item.

<sup>5</sup> Includes agency commissions amounting to \$69,979.03, and joint-facility and similar rents, \$444,638.31. Except for the latter amount, the figure in the table equals intercorporate purchases as shown in Table XXXV, C, where joint-facility rents are separately itemized.

<sup>6</sup> Consists of revenue from residuals and by-products, \$1,710,790.49 (which is applied as a credit to production expenses in Table XXXV, C 1915 Report); rent of gas appliances, \$1,091,579.12; merchandise and jobbing revenue, \$231,075.13; sales to Westchester Lighting, \$35,975.30; and other miscellaneous revenue, \$34,658.21. Excludes agency commissions, \$36,751.97, and joint-facility rents, \$506,551.54, shown in Table XXXV, A (1915 Report), under miscellaneous revenues. See also note 3.

<sup>7</sup> Consists of revenue from residuals and by-products (other than such as was credited by companies directly to production), \$36,714.69; rent of gas appliances, \$1,169,892.13; merchandise and jobbing revenue, \$337,786.62; sales to Westchester Lighting, \$36,550.60; and other miscellaneous revenue, \$1,099,146.07. Excludes agency commissions, \$69,979.03, and joint-facility and similar rents, \$444,638.31, shown in Table XXXV, A, under Miscellaneous revenues. See also note 5.

<sup>8</sup> For explanation of discrepancy of \$700,433.94 between these figures and those in Table XXXV, C, see analysis of net deductions at close of § 1 of Table XXXV, C and footnote 6 to it.

<sup>9</sup> In 1916 the Consolidated Gas charged \$35,310.30 taxes on rented property to other miscellaneous gas revenue instead of to Taxes as formerly. To make the figures comparable, the 1916 figures for taxes and revenues should be increased by this amount.

## Comparative Summary of Financial Data, 1915 and 1916 — Continued

## (A) Revenue and Revenue Deductions — Concluded

ITEM	ELECTRICAL ENTERPRISES		INCREASE OR (D) DECREASE 1915-1916	
	1915	1916 <sup>1</sup>	Absolute	Per cent
Operating revenues, gross <sup>1</sup> .....	\$36,477,864 50	\$40,785,938 07	\$4,308,073 57	11.81
Operating expenses, gross.....	18,405,774 32	20,158,493 53	1,752,719 21	9.52
Intercompany purchases and sales (subtracted from revenues and expenses) <sup>2</sup> .....	1,162,744 83	1,385,436 49	222,691 66	19.15
Miscellaneous revenues (subtracted from revenues and credited to expenses).....	<sup>3</sup> 379,100 88	<sup>4</sup> 712,695 49	333,594 61	88.00
Operating revenues, adjusted as indicated.....	34,936,018 79	38,687,806 09	3,751,787 30	10.74
Operating expenses, adjusted as indicated.....	16,863,928 61	18,060,361 55	1,196,432 94	7.09
Amortization, etc., included in expenses.....	2,805,211 80	2,503,034 23	D 302,177 57	D 10.77
Operating expenses, adjusted, and without provision for amortization, etc.....	14,058,716 81	15,557,327 32	1,498,610 51	10.66
Uncollectible bills.....	141,549 24	115,540 14	D 26,009 10	D 18.37
Taxes.....	2,295,417 65	3,057,100 43	761,682 78	33.18
Operating income, with provision for amortization, etc...	15,635,123 29	17,454,803 97	1,819,680 68	11.64
Operating income, without provision for amortization, etc..	18,440,335 09	19,957,838 20	1,517,503 11	8.23

<sup>1</sup> After allowance for discounts and abatements.

<sup>2</sup> The aggregate amount reported by New York City companies for current purchased of city companies differs from the aggregate reported by the companies for sales. For details of discrepancies, see notes 3 and 4.

<sup>3</sup> Includes sales of New York Edison to Yonkers Electric, \$120,449.76; to Westchester Lighting, \$12,324.55; net sales of United Electric to Westchester Lighting, \$7,191; excess of reported sales over reported purchases between New York Edison and United Electric, \$11.52.

<sup>4</sup> Includes sales of New York Edison to Yonkers Electric, \$123,880.68; net sales of United Electric to Westchester Lighting, \$120,218.63; sales of New York Edison to the New York & Queens Electric which prior to close of year had not received invoice, \$570, and \$19.32, sales by United Electric to New York Edison of current used in the latter's operations.

<sup>5</sup> The 1915 column includes figures for the Bowery Bay and Long Acre, omitted in 1916. The total electrical revenues of these companies in 1915 amounted to only \$29,243.28, or less than one-tenth of 1 per cent of that for all companies.

## FOOTNOTES TO DIVISION B:

<sup>1</sup> Data are gross so far as regards duplications due to intercorporate relations affecting non-operating income.

<sup>2</sup> After provision for amortisation, etc. See, however, text table 20 with accompanying text, and *Depreciation* in the abstracts of the various companies.

<sup>3</sup> Richmond Light & Railroad income from railroad operations is here classed as operating income, but in Table XXXVII, as "Other income."

<sup>4</sup> Data as regards dividends are gross. It should be noted that Consolidated Gas is a holding as well as an operating company, and receives a large income from other gas and electrical companies. For details, see *Investments* in the abstract of the Consolidated Gas.

## Comparative Summary of Financial Data, 1915 and 1916 — Continued

(B) Income (and surplus) Account, for Lighting Corporations<sup>1</sup>

Item	1915	1916 <sup>2</sup>	INCREASE OR (D) DECREASE 1915-1916	
			Absolute	Per cent
Operating income applicable to corporate and leased properties: <sup>3</sup>				
Gas companies.....	\$10,491,104 12	\$10,945,805 98	\$454,701 86	4.33
Gas-electrical companies.....	296,806 44	348,370 61	51,564 17	17.37
Electrical companies.....	15,220,739 59	16,943,525 01	1,722,785 42	11.32
Electrical and railroad company:				
Electrical department.....	154,584 32	206,407 91	\$ 51,823 59	33.52
Railroad department <sup>4</sup> .....	77,484 15	80,528 14	3,043 99	3.93
Other (or non-operating) income:				
Gas companies.....	8,170,687 82	8,336,181 86	165,494 04	2.03
Electrical companies.....	1,660,928 42	1,829,207 02	168,278 60	10.13
Mixed companies.....	17,229 15	22,196 39	4,967 24	28.42
Gross income: <sup>5</sup>				
Gas companies.....	18,661,791 94	19,281,987 84	620,195 90	3.32
Electrical companies.....	16,881,668 01	18,772,732 03	1,891,064 02	11.20
Mixed companies.....	546,104 06	657,433 05	111,328 99	20.39
Income deductions: <sup>6</sup>				
Gas companies.....	4,688,497 79	5,733,609 21	1,045,111 42	22.29
Electrical companies.....	7,724,291 85	7,740,852 67	16,560 82	2.14
Mixed companies.....	429,890 28	448,357 32	\$ 18,467 04	4.30
Net corporate income:				
Gas companies.....	13,973,294 15	13,548,378 63	D 424,915 52	D 3.04
Electrical companies.....	9,157,376 16	11,031,879 36	1,874,503 20	20.47
Mixed companies.....	116,213 78	209,075 73	92,861 95	79.91
Dividends: <sup>4</sup>				
Gas companies <sup>4</sup> .....	9,666,764 25	9,830,007 02	163,242 77	1.69
Electrical companies <sup>4</sup> .....	4,501,854 50	4,666,738 00	164,883 50	3.66
Mixed companies.....	29,190 00	129,190 00	100,000 00	342.58
Appropriations to contingency reserve:				
Gas companies.....	1,613,259 32	1,642,049 83	28,790 51	1.78
Electrical companies.....	2,124,961 70	2,951,264 40	826,302 70	38.89
Mixed companies.....				
Net adjustments, etc.:				
Gas companies.....	Cr 1,407,365 07	Cr 170,636 38	D 1,236,728 69	D 87.88
Electrical companies.....	Cr 212,470 88	Dr 91,136 92	D 303,607 80	D 142.89
Mixed companies.....	Dr 78,837 85	Dr 175,873 35	D 97,035 50	D 123.08
Accumulated surplus at close of year:				
Gas companies.....	<sup>7</sup> 32,633,412 37	34,880,370 53	2,246,958 16	6.89
Electrical companies.....	35,690,939 63	39,607,777 93	3,916,838 30	10.97
Mixed companies.....	Dr 526,426 93	Dr 622,414 55	D 95,987 62	D 18.23
Increase of accumulated surplus during year:				
Gas companies.....	4,100,635 65	2,254,389 26	D 1,846,246 39	D 45.02
Electrical companies.....	2,743,030 84	3,916,838 30	1,173,807 46	42.79
Mixed companies.....	8,185 93	D 95,987 62	D 104,173 55	D 1,272.59

For footnotes 1 to 4, see preceding page.

<sup>1</sup> Rents, apparently for furnished offices, \$668.52, are included in Rent deductions; in 1915 the corresponding item was included in Operating expenses.<sup>4</sup> In Table XXXVII rent deductions are not shown under Deductions from gross income but as deductions from Operating income applicable to corporate and leased properties, in order to develop the Operating income applicable to corporate property in conformity with the revised report form. Here they are included with Income deductions in conformity with prior practice.<sup>7</sup> For increase of \$7,431.10 over figure published in 1915 Report, see note 14 at close of Table XXXVII.

## Comparative Summary of Financial Data, 1915 and 1916 — Concluded

(C) Capitalization, for Lighting and Electrical Conduit Corporations<sup>1, 2</sup>

ITEM	1915	1916	INCREASE OR (D) DECREASE 1915-1916	
			Absolute	Per cent
Stocks outstanding—all companies.....	\$275,795,550 74	\$278,253,350 74	\$2,457,800 00	0.89
Gas companies.....	171,977,400 00	172,079,500 00	102,100 00	0.06
Gas-electrical companies.....	2,686,500 00	2,686,500 00	.....	.....
Electrical companies—operating.....	78,825,650 74	78,772,150 74	D 53,500 00	D 0.07
Conduit and non-operating companies.....	22,306,000 00	24,715,200 00	2,409,200 00	10.80
Funded debt—all companies.. <sup>3</sup>	151,563,622 50	149,116,047 50	D 2,447,575 00	D 1.62
Gas companies.....	76,475,122 50	76,475,247 50	125 00	.....
Gas-electrical companies.....	3,058,500 00	3,102,000 00	43,500 00	1.42
Electrical companies—operating.....	50,059,000 00	49,589,000 00	D 470,000 00	0.94
Conduit and non-operating companies.....	21,971,000 00	19,949,800 00	D 2,021,200 00	D 9.20
Unfunded debt, <sup>4</sup> including funded debt matured and interest-bearing debt to sys'em companies—all companies.....	[53,847,619 09]	[53,402,215 09]	[4,554,596 00]	[8.46]
Gas companies.....	[4,406,059 38]	[9,638,207 78]	[5,232,148 40]	[118.75]
Gas-electrical companies.....	[2,526,220 85]	[3,101,854 23]	[575,633 38]	[22.79]
Electrical companies—operating.....	[29,368,075 85]	[29,477,890 07]	[109,814 22]	[0.37]
Conduit and non-operating companies.....	[17,547,263 01]	[16,184,263 01]	[D 1,363,000 00]	[D 7.77]
Total capitalization, stocks and funded debt—all companies	427,359,173 24	427,369,398 24	10,225 00	.....
Gas companies.....	248,452,522 50	248,554,747 50	102,225 00	0.04
Gas-electrical companies.....	5,745,000 00	5,788,500 00	43,500 00	0.76
Electrical companies—operating.....	128,884,650 74	128,361,150 74	D 523,500 00	D 0.41
Conduit and non-operating companies.....	44,277,000 00	44,665,000 00	388,000 00	0.88
Deductions from total capitalization for duplications due to intercompany holdings—all companies <sup>5</sup> .....	144,472,261 24	144,472,261 24	.....	———
Stocks.....	129,702,401 24	129,702,401 24	.....	———
Bonds.....	14,769,860 00	14,769,860 00	.....	———
Net capitalization <sup>6</sup> , i. e., securities outstanding in hands of the public—all companies	282,886,912 00	282,897,137 00	10,225 00	.....
Stocks.....	146,093,149 50	148,550,949 50	2,457,800 00	1.68
Bonds.....	136,793,762 50	134,346,187 50	D 2,447,575 00	D 1.79

<sup>1</sup> See Table XLI. Data are gross, except as indicated. The figures do not include the Richmond Light & Railroad, since its capitalization on December 31, 1916, \$5,091,750; (capital stock, \$2,871,750; funded debt, \$2,200,000; unfunded debt owing to system companies, \$20,000), has already been included with that of the street-railway companies in Vol. II of this Report.

<sup>2</sup> Includes \$969,000, holdings of non-associated companies, as follows: Kings County Electric holds of New York Gas, Electric Light, Heat & Power, \$200,000; New York Edison, of Empire City Subway, \$769,000.

<sup>3</sup> Stocks (\$390,500) and bonds (\$455,000) of Ball Electric Illuminating, State Electric Light and Power, and Equity Gas—all classed as dormant companies, though included in First District associated-company investments—are not deducted to obtain net capitalization, because not represented in the gross total.

<sup>4</sup> It should be noted that the Empire City Subway reports its stock to be held as follows: By New York Telephone, \$4,974,500; by Edison Light & Power Installation (a subsidiary of New York Edison), \$518,500. This stock is here classed as capitalization outstanding in the hands of the public because it may be part collateral for the outstanding securities of holding companies.



Statistics relative to capitalization are included in the tables and Financial Summary on the basis of the usual definition of that term, that is, security issues. It is well understood, however, that securities are defective indices of the actual amount of capital invested. In the first place, securities have been issued in times past in anticipation of profits, thereby capitalizing hoped-for income. Secondly, securities have been issued, even under public regulation, for property other than that actually devoted to the production of gas or electricity, notably stocks or bonds of other operating companies. The New York Edison, for example, issued \$15,800,000 of its capital stock in 1914, and the Consolidated Gas, as owner of the New York Edison, issued its own securities for the purpose of acquiring and holding the Edison stock. On account of these intercorporate relationships, it is impossible to take the capitalization of the Consolidated Gas as an indication of the capitalization of its gas property, or to take the combined securities of the New York Edison and the Consolidated Gas as representing the capitalization of the two companies. As a matter of fact, practically all of the New York Edison stock, amounting to almost \$66,000,000, is held by the Consolidated Gas and must be subtracted as a duplication in any statement purporting to show the total capitalization of gas and electrical companies in New York City.

In certain cases the operating company will issue to the financial and holding company for money advanced a non-negotiable note that may run for a term of years or for a few months only, or may even be payable on demand. From the standpoint of the issuing company, such notes, irrespective of their term, really represent permanent investment, and in order to complete the record, Table XLI has been enlarged this year to include obligations of this character, together with receivers' certificates (if any) running for a term of not more than one year, and matured bonds remaining unpaid.

Since the funds invested in property and covered by the non-negotiable notes to an affiliated company referred to are as a rule

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which do not report to this Commission. Moreover, reacquired securities of the New Amsterdam (stock and bond scrip, \$1,414.90) are not here deducted.

<sup>1</sup>Excludes \$100,000 New Amsterdam matured purchase money mortgage bonds, included in corresponding figure in 1915 Report.

<sup>2</sup>This section is made up on a new basis this year and conforms to the new arrangement in Table XLI. The new category of capitalization, Unfunded permanent debt owing to associated companies, has been added.

<sup>3</sup>Increase less than .005 per cent.

represented in the securities of the holding company, it is unnecessary to include such notes in the capitalization totals.

### Revenues, Expenses and Income

The function of gas and electrical companies is to supply gas and electricity to the public, and the public has little concern in the sales for re-sale intervening between manufacture and consumption. Accordingly, a statement of the extent of these services and their cost should exclude duplication due to intercompany purchases and sales. For similar reasons it should also show the net cost after crediting to expenses the revenues obtained from residuals and from other miscellaneous and subsidiary sources. Accordingly, operating revenues and expenses are, for the purposes of the Summary, adjusted as indicated. The data for Divisions B and C, unlike those for Division A, are mainly gross because of the difficulty of eliminating the effects of intercompany transactions with certainty as to results.

In 1916 the gas operating revenues, adjusted as indicated in the preceding paragraph, were \$1,604,540.70, or 5 per cent, more than in 1915. This increase followed the 1915 decrease of \$917,366.74. Accordingly, on the face of the returns, the falling off in revenues in 1915 was due to the general business depression and not to the gas business becoming obsolescent. The electrical companies also suffered from the depression, though not so markedly as the gas companies. Instead of the usual increase in adjusted operating revenues, 1915 showed only slightly more than 1914. The recovery in 1916 was also more marked for electrical companies than for gas companies, the former showing for 1916 an increase of \$3,751,787.30, or 11 per cent. Of course the above comparisons of large aggregates are not conclusive but it would seem that the future belonged more to electricity than to gas. The important reductions in electrical rates during 1915 and 1916 will doubtless accelerate its already increasing use and retard the extension of the use of gas correspondingly in the field where the two commodities are competitors. These same rate reductions operate also to disguise from the financial standpoint the relative increase in the use of electricity since, if the same quantity of electricity distributed during the year had been sold

at the price prevailing prior to the recent price reductions, the relative increase in electrical revenues over gas revenues would have been more pronounced than the returns now show.

The total revenues from sales of gas and electricity to the public in 1916, \$75,060,424.44, are distributed between the two commodities as follows: \$36,372,618.35, or 48.5 per cent to gas, and \$38,687,806.09, or 51.5 per cent, to electricity. Gas revenue constituted 49.9 per cent of the total revenue from sales of light and power in 1915; 50.6 in 1914; 51.4 in 1913; 53.4 in 1912; and 54.2 in 1911. The relatively increasing volume of production of electricity over gas should react favorably on the relative unit cost of electricity and perhaps permit further rate reductions. One important factor in the situation is that gas was first in the field. If the buildings now equipped with gas installations were to be rebuilt to-day it is possible that electrical fixtures would be substituted for gas fixtures in many cases, and that the consumption of electricity would be correspondingly increased and that of gas decreased.

The increase in gas taxes is shown to be \$954,382.18, or 41 per cent. This increase is due in part to increases in the various taxes generally. However, the \$3,289,004.19 taxes shown in the Summary should not be taken as final evidence of the companies' contribution to the support of government or of the tax burden on their revenues. The figure shown is the amount of taxes charged to income on the companies' books and does not represent the taxes paid or finally payable. The addendum to the Consolidated Gas Company's abstract in Part III of this volume should be consulted as to taxes on "mains, pipes, and connections" charged to income by companies in the Consolidated Gas system but which will never have to be paid.

The statement of revenue and revenue deductions for electrical companies, as contained in the Financial Summary, is on a basis identical in form with that of gas companies. The comparison of the 1915 and 1916 statements of the electrical companies is probably more accurate than is the case with the gas companies, since residuals in electric production are insignificant and since there are a smaller number of identifiable changes in practice by the electrical companies in regard to the interest and rent items. The amortization, etc., included in expenses is shown to

have decreased \$302,177.57. As a means of showing the depreciation that actually occurred during the two years this figure is of no significance. The text below on depreciation and the statements on this subject in the abstracts of the companies' returns should be consulted for an explanation of the companies' depreciation procedure. The electrical as well as the gas taxes showed a noteworthy increase during the year. This increase amounted to \$761,682.78, or 33 per cent. The item of \$3,057,100.43, electrical taxes, shown in the Summary, although of course representing the charges to income instead of the amount of taxes paid, is probably a fairer statement of the tax burden on income than is the case with the gas companies since the electrical companies do not have a tax on mains, pipes, and connections, practically all of which is an alternative to the special franchise tax and which as such will never have to be paid.

The changes in revenues for the New York Edison and United Electric companies have a special interest because of the important reduction in their rates effective May 1, 1915. The total revenue from sales of current exclusive of sales to other electrical corporations for these two companies amounted in 1914 to \$26,026,775.08; in 1915 to \$25,137,979.66 and in 1916, to \$27,261,339.77. The 3.4 per cent decrease in 1915 was followed by an increase in 1916 over 1914 of \$1,234,564.69, or 4.7 per cent.

Division B of the Financial Summary is essentially on the same basis as in the 1915 Report. Beginning with the item "Other income," the entries are not comparable with those given in Division A. The gross income, for instance, of the Consolidated Gas Company includes large amounts of non-operating income derived from its electrical and gas subsidiaries (for the gas and electrical companies of Manhattan are in one system) and accordingly the income and income deductions include duplications due to such intercompany security ownership. In respect to net corporate income, the figures show a 3 per cent decrease in 1916 for the gas companies and a 20 per cent increase for the electrical. As to appropriations to the contingency reserve, the sections on depreciation following should be consulted. The dividends declared during the year were slightly greater than during the preceding year, while the accumulated surplus is substantially larger, \$6,067,808.84, for all companies.

### Depreciation

Table 20 is divided into two parts. For the companies that are making charges in accordance with the Commission's rules concerning amortization of capital, Division A shows the rules, the quantities on which the charges in 1916 were based, the total maintenance in 1916 distributed between repairs and general amortization (depreciation) and the balance in the accrued-amortization-of-capital reserve December 31, 1916. For the companies not making charges in accordance with those rules, Division B shows the rules adopted, the charges during the year to two accounts, "Renewals and replacements — plant withdrawn from service," and "Contingencies", and the balances on December 31, 1916, in three reserves, "Accrued amortization of capital," "Renewals and replacements — plant withdrawn from service," and "Contingencies".

Most of the companies shown in Division A have taken as the basis of charges the amount of gas or electricity sold. The accumulated reserve of the Brooklyn Union, \$10,401,014, is more than one-half of the total of \$19,843,843.14 of all the fifteen companies. The rate of that company, 15 cents per M cu. ft. sold, should be compared with the rates of the Consolidated system companies shown in Division B, which vary from 12 cents to 18.75 cents per M cu. ft. sold.

The companies shown in Division B also have generally taken the amount sold as the basis of their charges. This practice during the year ignored the connection between repairs and depreciation. In addition to whatever the actual repairs might have been they made charges to two accounts which are not a substitute for the prescribed account "General amortization." "Renewals and replacements — plant withdrawn from service" is defined in the 1915 returns of the Consolidated Gas Company as provision for "the expenditures, required from time to time for renewals and replacements of property of this company, retired from service (due to normal causes, obsolescence, inadequacy or changes made in conformity with discoveries or improvements in methods of generating or distributing gas)." The content of the "Contingencies" account is defined as provision for "contingencies or casualties, such as those caused by fire, flood, earthquake, insurrections or riot or any other hazards."

Table 20. Charges for depreciation, etc., by gas and electrical companies, rules upon which charges are based, and balances of reserves on December 31, 1916  
(A) COMPANIES MAKING CHARGES IN ACCORDANCE WITH RULES CONCERNING AMORTIZATION OF CAPITAL

Company	Rule	Base (quantity) <sup>1</sup> in 1916	MAINTENANCE CHARGES IN 1916			Total amortization of capital Dec. 31, 1916
			Repairs — actual expenditures	General amortization (reserved)	Total	
Brooklyn Union Gas	15¢ per M sold.	14,904,503	\$2,235,675	40	\$2,235,675	\$10,401,014 00
	12¢ per M sold.	911,618	118,510	29	118,539	1,608,282 68
	12¢ per M sold.	294,768	38,319	38	38,357	414,741 77
	12¢ per M sold.	211,038	27,434	98	27,532	180,800 57
	12¢ per M sold.	136,900	17,796	68	17,864	102,860 99
	12¢ per M sold.	872,374	113,408	65	113,473	80,237 71
Flatbush Gas { Electrical.	3¢ per kw. hr. sold.	5,707,839	173,036	67	173,103	378,923 14
Kings County Lighting	8¢ per M sold.	379,891	30,388	48	30,436	604,114 23
	11¢ per M sold. <sup>2</sup>	554,575	63,776	13	63,809	155,485 35
	10¢ per M sold. <sup>3</sup>	416,231	41,028	14	41,042	44,129 09
N. Y. & Richmond Gas	14¢ per M sold. <sup>4</sup>	419,623	60,845	26	60,871	24,042 68
Brooklyn Borough Gas	20¢ per M sold.	377,602	75,520	48	75,568	304,794 13
Queens Borough G. & E. { Gas.	1¢ per kw. hr. gen.	6,181,890	92,728	20	92,748	251,483 51
	12¢ per M sold. <sup>5</sup>	189,775	28,310	43	28,353	271,571 57
Bronx Gas & Electric { Gas.	10¢ per kw. hr. sold. <sup>6</sup>	2,026,271	24,241	50	24,291	28,138 42
Edison Elect. Ilg. (Brooklyn)	0.8¢ per kw. hr. sold to general consumers. <sup>7</sup>	142,203,663	1,138,349	31	1,138,380	44,312 53
	11¢ per M sold. <sup>8</sup>	160,337	47	47	47	3,661,439 45
Richmond Light & E. R.	11¢ per M sold. <sup>9</sup>	6,299	81	81	81	89,977 72
Long Acre Elect. L. & P.	Flat amount.	254,024	56	56	56	8,209 23
Empire City Subway	Maintenance of subways and franchise requirements. <sup>10</sup>	119,742	95	95	95	1,156,694 95
Total		\$4,820,867	95	\$1,592,757	32	\$3,228,110 03
						\$19,843,843 14

NOTE.—The Bowery Bay reported for December 31, 1916, cost of plant and equipment \$1,966.83 and no depreciation. The Kings County Electric and Amsterdam Electric have no depreciation reserve separate from the reserve of the lessee company.  
<sup>1</sup> Gas in M cubic feet; electricity in kw. hrs.  
<sup>2</sup> Balance of the "Depreciation and Contingencies" reserve established prior to 1909, against which only charges for depreciation have been made prior to 1909 (and charges for "Contingencies", if any) are made.  
<sup>3</sup> Amended rule was filed effective as of July 1, 1916, but charges at the new rate were made for 7 months.  
<sup>4</sup> This balance of \$155,485.35 was transferred December 31, 1916, without permission of the Commission, \$102,860.99 to "Contingency" reserve, and \$51,828.46 to reserve for "Plant withdrawn from service."  
<sup>5</sup> Includes gas used by company.  
<sup>6</sup> Balance of the "General reserve" against which charges for depreciation which accrued prior to December 31, 1908, are made.  
<sup>7</sup> On June 12, 1916 the company filed an amended rule providing 14¢ cents instead of 6 cents per M sold, effective from January 1, 1916. An additional charge of 5 cents per M sold (\$30,681.14) was made to Surplus and credited to the suspense account. Franchises and other intangibles in process of amortization.  
<sup>8</sup> Supplementary to the rule of amortization providing for these charges, the company adds approximately pro rata at the close of the year a sum sufficient to bring the total credit to the reserve up to the amount estimated by the company as sufficient to cover depreciation. This total credit in 1916 was \$30,000.  
<sup>9</sup> Prior rule providing 11¢ cents and 1¢ cents per kw. hr. of low and high tension sold, respectively, was amended, effective as of January 1, 1916. See also Division B of this table, footnote 11.  
<sup>10</sup> Includes \$6,149.92 concurrently charged to Surplus.  
<sup>11</sup> Represents the difference between the amount set aside, through charges to operating expenses according to the rule of amortization, and the amount charged to "General amortization." Not all of the repairs are identifiable.  
<sup>12</sup> This company has filed no rule concerning amortization and has made no charges during the year to general amortization.  
<sup>13</sup> Company has not filed rule.

Table 20. Charges for depreciation, etc., by gas and electrical companies, rules upon which charges are based, and balances of reserves on December 31, 1916

(B) COMPANIES NOT MAKING CHARGES IN ACCORDANCE WITH RULE CONCERNING AMORTIZATION OF CAPITAL

AMOUNTS ACTUALLY RESERVED IN 1916 (IN ADDITION TO RESERVES) ACCUMULATED RESERVES DECEMBER 31, 1916

F.P. Rule	RENEWALS AND REPLACEMENTS — PLANT WITHDRAWN FROM SERVICE (AN UNAUTHORIZED EXPENSE ACCOUNT)		"CONTINGENCIES" (NOT CHARGED TO REVENUES)		Accrued amortization of capital	Renovals and replacements — plant withdrawn from service	Contingencies
	Rate <sup>1</sup>	Amount <sup>2</sup>	Rate <sup>1</sup>	Amount <sup>2</sup>			
United Electric L. & P.	3¢ per M. 4¢ per M. 5¢ per M. 5¢ per M. 5¢ per M. 5¢ per M. 5¢ per M. 5¢ per M.	9483,853 80 45,950 00 98,008 52 78,353 10 91,897 28 53,805 00 43,969 00 7,509 29	5¢ per M. 24¢ per M. 5¢ per M. 5¢ per M. 5¢ per M. 5¢ per M. 5¢ per M. 5¢ per M.	2814,755 23 330,754 78 103,847 52 120,588 51 102,328 71 107,010 00 81,948 51 12,615 51	8945,458 83 330,970 94 Dr 41,043 84 128,922 89 Dr 115,580 36 141,099 03 ..... .....	811,203 06 30,908 05 114,073 05 79,832 85 43,332 97 138,358 04 31,070 26 6,801 45	810,957,106 28 3,875,208 90 3,275,694 23 1,704,513 82 2,773,665 31 1,223,943 18 703,213 56 88,840 85
to general consum- ers.....	3/10¢ per kw. hr.	1,183,195 70	5/10¢ per kw. hr.	1,971,992 83	.....	808,350 85	21,671,422 54
1.8¢ per kw. hr. sold to general consum- ers.....	3/10¢ per kw. hr.	157,488 54	5/10¢ per kw. hr.	249,480 80	134,165 61	20,159 35	2,428,454 72
0.75¢ per kw. hr. sold plus actual cost of repairs.....	1/6¢ per kw. hr.	78,808 02	5/10¢ per kw. hr.	167,616 04	.....	13,474 48	623,005 75
No rule filed.....	.....	.....	74% of operating revenue of preced- ing year. N. R.	131,725 06 13,22,169 83	.....	.....	864,062 24 188,533 95
Brush Electric Mfg.	.....	.....	.....	.....	.....	.....	.....
Total.....	.....	83,397,119 22	.....	84,178,045 06	81,514,072 66	81,385,712 08	849,789,220 71



**Average Prices and Unit Costs for Gas**

Prices of gas vary less than those of electricity. It is true that there is some difference between the price charged to the city and that charged to private consumers. It is true also that there is considerable variation between prices charged in the congested districts and in the less populous sections. But the greatest variation for all classes of service in New York City is only from 74.73 cents to 149.22 cents per M cu. ft. or as 1 to 2; whereas the variation for electricity is as 1 to  $23\frac{1}{2}$ .

Table 21 gives average prices, quantities sold, and revenues received, by rate classes and by companies or company groups. The grouping is according to similarity of rates. Revenues and rates reported by the "Other Brooklyn Union system companies" are not comparable with those reported by all companies since they include in their revenue accounts only the amount that would have been received had the statutory rate been charged instead of the amount actually received from rates which are now the subject of litigation.

*Gas-manufacturing ratios.*—The text tables which have usually appeared in this sub-division (in earlier years under the title of gas operating ratios) have been omitted this year. Much of their content for the current year may be found in Table XI-C, page 144, and § 2 of Table XXXV-B, page 272.



Table 21. Average price of gas and basic quantities, by companies or company groups, 1916

Class of Service	Consolidated systems (except N. Y. & Q. Gas)				New York & Queens Gas	Brooklyn Union and Flatbush Gas	Other Brooklyn Union system companies	Kings County Lighting	New York & Richmond Gas	Brooklyn Borough Gas	Queens Borough G. & E.	Brooklyn Gas & Electric	All companies combined
Municipal street lighting:													
Revenues	\$35,912.35				\$1,362.99	\$51,634.70	\$5,361.41	\$1,924.25	\$2,383.65	\$2,478.77	\$1,034.57	\$1,033.53	\$237,931.63
M cu. ft. supplied	34,674.9				1,817.2	69,101.0	7,015.0	2,545.8	3,179.9	3,306.1	2,153.5	1,454.5	301,534.7
Average price per M	74.75c				75.00c	76.00c	75.00c	73.00c	74.96c	75.01c	75.00c	74.91c	75.00c
Other municipal service:													
Revenues	\$170,930.73												\$338,851.59
M cu. ft. supplied	227,911.4												315,518.7
Average price per M	75.00c												75.00c
Prepaid gas:													
Revenues	\$3,431,506.19				\$76,261.00	\$332,815.41	\$39,459.37		\$105,620.10	\$32,234.26	\$5,529.70		\$4,244,737.93
M cu. ft. supplied	4,335,131.7				76,261.7	416,090.4	41,172.0		105,620.1	65,482.3	5,032.3		5,245,690.5
Average price per M	79.85c				100.00c	80.00c	\$95.86c		100.00c	\$95.01c	115.13c		80.92c
Commercial metered gas:													
Revenues	\$18,030,076.52c				\$173,814.44	\$9,980,681.77	\$1,425,397.11	\$309,506.84	\$301,876.70	\$330,536.81	\$370,599.03	\$188,087.33	\$31,601,076.90
M cu. ft. supplied	22,539,538.6				174,231.4	12,479,848.3	1,504,657.5	352,303.0	301,876.7	330,006.9	330,901.7	188,330.1	33,700,031.2
Average price per M	80.00c				99.78c	79.97c	\$94.77c	\$94.96c	100.00c	\$94.56c	113.49c	99.88c	81.68c
Total sales to the public:													
Revenues	\$31,943,426.06				\$251,430.24	\$10,490,738.38	\$1,471,734.96	\$930,123.34	\$412,366.11	\$394,072.09	\$294,532.23	\$189,196.90	\$36,372,613.35
M cu. ft. supplied	37,336,653.6				252,310.3	13,132,263.8	1,554,324.1	934,406.3	413,990.9	419,623.4	332,414.2	189,774.6	44,565,753.1
Average price per M	79.92c				99.65c	79.89c	\$94.90c	99.54c	99.61c	\$93.91c	116.65c	99.69c	81.62c

in Nassau County, \$2.168 per M. These prices are based on the total Lighting Company for maintenance of lamps. The figure shown in

4th Ward (Queens) companies. All of the companies charged \$1.00 per ft.

Table 22. Net cost to manufacture (in cents) per M cu. ft. of gas produced, 1910-1916<sup>1</sup>

Consolidated Gas:	1910	1911	1912	1913	1914	1915	1916
Coal gas.....	41.58	36.97	36.36	34.73	35.44	35.41 <sup>2</sup>	1,082.97
Water gas.....	23.11	24.02	24.41	26.29	28.53	25.87	24.63
Astoria L., H. & P.:							
Coal gas.....	22.48	23.40	21.47	23.03	22.43	17.48	17.48
Water gas.....	.....	.....	26.26	24.93	28.34	22.79	23.07
New Amsterdam.....	22.26	22.81	23.59	23.52	26.84	23.83	23.83
Central Union Gas:							
Coal gas.....	24.00	23.18	18.57	19.17	19.63	17.21	23.05
Water gas.....	23.89	26.05	25.31	26.24	29.69	25.11	25.32
Standard Gas Light.....	22.84	22.81	23.40	23.67	26.61	23.72	24.59
N. Y. Mutual Gas Light.....	23.30	23.16	23.11	23.47	28.01	24.60	24.65
N. Y. & Queens Gas.....	<sup>3</sup> .....	<sup>3</sup> .....	<sup>3</sup> .....	29.46	32.23	30.43	34.15
Average, Consolidated system.....	23.55	24.11	24.07	24.73	26.88	23.24	23.86
Brooklyn Union System.....	24.67	24.58	25.77	31.36	29.36	26.14	26.47
Kings County Lighting.....	23.62	23.73	25.76	30.61	32.06	33.16	36.37
N. Y. & Richmond Gas.....	23.88	24.62	24.28	35.69 <sup>4</sup>	31.99	27.11	26.05
Brooklyn Borough Gas.....	26.34	21.41	21.32	21.39	21.64	23.10	26.13
N. Y. & Queens Gas.....	26.56	27.09	26.63	<sup>3</sup> .....	<sup>3</sup> .....	<sup>3</sup> .....	<sup>3</sup> .....
Queens Borough G. & E.....	33.95	35.02	48.33	27.72	34.82	34.41	37.34
Bronx Gas & Electric.....	29.69	29.31	30.23	29.08	30.88	29.95	31.97
Average, all companies.....	24.02	24.33	24.80	27.03	27.86	24.57	25.20

Table 22 shows by companies the net cost of manufacturing gas per M cu. ft. for each year from 1910 to 1916. The very considerable decrease of 3.29 cents in the average cost for all companies combined in 1915 is apparently not indicative of any general trend in the industry since the average cost increased 0.63 cents from 1915 to 1916. Except for 1915 the average for 1916 was less than for any year since 1912 and was only 1.18 cents greater than for 1910.

<sup>1</sup> Unless otherwise stated, the data are for water-gas manufacture.

<sup>2</sup> This extraordinarily high cost of manufacture is explained by the fact that while practically no gas was made during the year in the two coal-gas plants of this company, there were large expenditures for repairs, storage of gas, etc., which are included with the cost of the small amount manufactured.

<sup>3</sup> The New York & Queens Gas became a member of the Consolidated system in 1913.

<sup>4</sup> Includes both coal gas and water gas.

Table 23. Summary of expenses (in cents) per M cu. ft. of gas sold, 1916

SYSTEM OR COMPANY	PRODUCTION EXPENSES			General expenses <sup>2</sup>	Taxes	Uncollectible bills	Total revenue deductions, excl. depreciation
	Manufacturing (per M made) <sup>1</sup>	Gas used by company, lost, etc.	Transmission and distribution expenses				
Consolidated system.....	23.86	1.50	5.26	9.88	8.18	0.23	48.91
Brooklyn Union system...	26.47	2.68	9.41	11.79	5.95	0.31	56.61
Kings County Lighting....	36.37	5.28	6.03	14.69	8.13	0.81	71.31
N. Y. & Richmond Gas...	26.04	3.43	4.52	12.04	5.91	0.05	51.99
Brooklyn Borough Gas....	26.13	3.18	4.74	17.43	6.56	0.28	58.32
Queens Borough G. & E...	37.34	5.08	4.78	22.75	6.48	0.09	76.52
Bronx Gas & Electric.....	31.97	4.40	7.26	16.84	5.39	0.39	66.25
All companies combined...	25.20	2.00	6.64	10.83	7.38	0.27	52.32

  

ALL COMPANIES COMBINED, BY YEARS							
1909.....	24.96	1.84	6.42	9.59	4.95	0.53	48.29
1910.....	24.02	1.69	6.68	9.96	5.31	0.41	48.07
1911.....	24.33	1.71	7.00	9.80	5.58	0.39	48.81
1912.....	24.80	1.87	8.58	10.14	5.62	0.33	51.34
1913.....	27.03	1.86	7.25	10.41	6.00	0.28	52.83
1914.....	27.86	2.11	6.99	11.11	5.58	0.37	54.02
1915.....	24.57	1.81	6.73	12.11	5.49	0.36	51.07
1916.....	25.20	2.00	6.64	10.83	7.38	0.27	52.32

Table 23 is a condensed summary of unit-cost figures and includes also the general averages from 1909 to date. In addition to the increases in manufacturing cost from 1915 to 1916, already noted in Table 22, taxes increased 1.89 cents per M cu. ft. of gas sold, and a minor increase was recorded for gas used by companies, lost, etc. These increases more than offset a decrease in general expenses and minor decreases so that the total for the year was 1.25 cents greater than in 1915.

<sup>1</sup> After deducting credits for by-products and incidental receipts.  
<sup>2</sup> Combining Municipal street lighting, Commercial administration, Promotion of business and General expenses of Table XXXV, C, § 2.

Table 24. Unclaimed rebates under the Eighty-cent Gas Act,<sup>1</sup> Consolidated system

COMPANY	Accumulation of excess charges May 1, 1906 to Dec. 31, 1908 <sup>2</sup>	REBATES UNCLAIMED ON DEC. 31ST—		
		1909	1910	1916
Consolidated Gas.....	\$7,211,124 15	\$497,327 75	\$430,014 91	\$430,760 59
New Amsterdam Gas.....	1,255,977 45	90,448 91	80,186 46	80,051 23
Central Union Gas.....	739,915 41	33,810 77	29,101 66	29,189 75
Standard Gas Light.....	1,019,145 15	56,156 47	52,591 67	51,768 43
N. Y. Mutual Gas Light.....	916,530 62	46,821 30	42,141 59	42,237 76
Northern Union Gas.....	293,629 66	11,705 58	11,131 53	10,941 80
Total.....	\$11,436,322 44	\$736,270 78	\$645,167 82	\$644,949 56

Table 24 shows the unclaimed rebates under the Eighty-cent Gas Act. The amounts still outstanding are considerable. According to the indication afforded by the slight change that has occurred in the total since 1910, little of the remaining \$645,000 may be expected to be claimed by its proper owners. Expressed in terms of a ratio, of the total accumulated excess charges made by the companies, 6 per cent has not been refunded.

### Average Prices and Unit Costs for Electricity

Average prices by service classes have been shown for several years by companies in a text table corresponding to Table 25 below. The number of kw. hrs. sold in each class of service in 1916 is shown also, since the classification is somewhat different from that used in the general tables for kw. hrs. supplied. The continuing decrease in average price of current sold throughout the period 1911-1916 is due primarily to increasing sales to large consumers rather than to reduced rates, although important reductions have been made by the New York Edison and United Electric. A general discussion of the rates of these two companies, which rates are identical, is included in the Report for 1915.

<sup>1</sup> Act effective May 1, 1906. Amounts subsequently collected from consumers in excess of 80 cents per M cu. ft. were, by decision of U. S. Supreme Court rendered January 4, 1909, to be refunded to them.

<sup>2</sup> Includes rebates on items billed in 1909: Consolidated (Jan.), \$17,150.55; Central Union (Jan. and Feb.), \$5,216.86; New Amsterdam (Jan.), \$2,410.00; Northern Union (Jan.), \$3,532.13.

Table 25. Average price of electricity and quantity sold, for each class of service, by companies, 1916  
(A) AVERAGE PRICE (CENTS PER KW. HR.)

CLASS OF SERVICE	New York Edison	United Electric L. & P.	N. Y. & Queens Elect. L. & P.	Edison Elect. Mfg. (Bklyn)	Richmond Light & R. R.	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric	All companies combined, 1916	All companies combined, 1915 <sup>1</sup>
Miscellaneous sales	5.37 4.17 6.00 5.41	5.37 5.41 5.52	6.08 8.35 5.52	5.79 7.20 3.98	9.44 9.43 5.00	7.45 7.96 6.33	6.48 10.00 4.66	7.46 10.00	5.90 4.99 4.46 5.42 5.96	4.66 4.87 5.34 5.63 5.78
	5.71 7.04 0.55 6.41 1.57	6.52 7.55 0.83 8.90 1.91	10.55 10.89 3.35 2.03	5.73 ( <sup>2</sup> ) 8.67 2.43 1.33 5.48 1.13	9.98 9.58 4.48	10.42 11.54 4.06	9.98 12.96 5.84	9.95 7.74	( <sup>3</sup> ) 6.34 3.72 0.64 6.25 1.42	6.50 6.63 4.05 0.57 6.39 1.80
Total sales to public	4.54 2.04	3.99 1.04	5.85	4.32	8.51	9.37	9.96	8.31	4.57	4.81
Sales to other electrical companies	4.43	2.37	5.85	4.32	8.51	9.37	9.96	8.31	1.21 14.11	1.29 14.38
Grand total sales										

	Grand Total Sales by Years <sup>1</sup>									
	1911	1912	1913	1914	1915	1916	All companies combined			
	5.97 5.20 4.26 4.40 4.46 4.43	8.04 7.42 6.19 3.60 2.88 2.37	5.98 5.97 6.03 6.11 5.90 5.83	6.39 5.83 5.45 5.54 4.79 4.32	7.41 7.48 7.33 7.32 8.29 8.51	7.71 8.15 7.96 7.76 8.73 9.37	9.62 9.56 9.68 9.69 9.80 9.96	6.77 6.92 6.66 6.30 6.53 8.31	6.22 5.53 4.68 4.58 4.38 4.11	

<sup>1</sup> Figures for the Long Acre and Bowers Bay, included for previous years, are omitted in 1916. But their sales in 1915 were less than one-tenth of one per cent of the total of the sales of all companies.  
<sup>2</sup> The average price cannot be computed, since the quantity of "Commercial flat-rate power" is omitted. The credit to revenue was \$1,551.19.  
<sup>3</sup> Excludes 173,299 kw. hrs. supplied to meet franchise requirements.  
<sup>4</sup> Excludes 80,675 kw. hrs. supplied to meet franchise requirements in 1916; 85,839 in 1915; 94,491 in 1914; and 98,376 in 1913.

Table 25. Average price of electricity and quantity sold, for each class of service, by companies, 1916—Concluded

(B) QUANTITY SOLD (KW. HRS.)

CLASS OF SERVICE	New York Edison	United Electric L. & P.	N. Y. & Queens Elect. L. & P.	Edison Elect. Ils. (Bklyn)	Richmond Light & R.R.	Flatbush Gas	Queens Borough G. & E.	Brooklyn Gas & Electric	All companies combined, 1916 <sup>1</sup>	All companies combined, 1915 <sup>1</sup>
Total sales to public.	17,834,302	12,029,223	7,078,816	8,979,099	1,692,140	1,226,815	1,176,440	1,211,378	41,337,713	48,448,590
Sales to other electrical companies	8,196,989	832,373	237,076	1,655,693	320,532	101,038	29,978	19,060	11,337,170	11,690,800
	368,410	170,510	89,745	2,158,693	99,693	84,347	80,069		3,030,387	2,555,821
	898,576				1,767				900,333	939,587
			67,592	1,426,222	14,131	288			1,508,223	1,650,860
				N. E.						80,763
	326,100,507	43,247,896	7,037,100	52,663,999	2,567,368	3,461,297	2,281,255	656,786	437,915,207	386,288,199
	34,976,488	4,367,991	14,716,332	101,252,124	1,061,406	863,446	570,639	139,067	167,937,479	119,624,363
	103,274,150	39,977,114	296,547	1,774,600					145,322,411	127,622,358
	2,756,440	94,401		910,341					3,761,162	3,073,718
	24,860,068	1,763,885		16,562,815		150,668			42,007,331	26,063,790
	512,965,862	92,478,292	29,523,207	187,310,585	5,747,016	5,767,889	4,132,270	2,028,271	845,947,395	726,919,064
	22,695,191	112,454,733							135,149,924	101,168,112
Grand total sales.	541,661,053	204,928,026	29,523,207	187,310,585	5,747,016	5,767,889	4,132,270	2,028,271	981,097,319	828,077,186

<sup>1</sup> The 1915 figures include the  
<sup>2</sup> Includes 1,783,604 supplied to  
<sup>3</sup> Includes also "Private street  
<sup>4</sup> Includes 4,128,066 returned to  
<sup>5</sup> Battery charging  
<sup>6</sup> Excludes 173,299 supplied to meet franchise requirements.  
<sup>7</sup> Excludes 80,675 supplied to meet franchise requirements.

Bay, excluded in 1916. But their sales for 1915 were less than one-tenth of one per cent of the total.  
 "light," and 37,414, "U. S. Government power."

**Table 26.** Unit costs and income (cents) per 10 kw. hrs., for the Consolidated electrical system, 1911-1916<sup>1</sup>

ITEM	1911	1912	1913	1914	1915	1916
<b>Per 10 kw. hrs. generated:</b>						
Production expenses.....	5.58	5.20	4.85	4.59	4.20	4.27
<b>Per 10 kw. hrs. sold:</b>						
Operating revenue.....	67.34	58.94	48.21	48.27	46.65	44.12
Production expenses.....	7.84	7.16	6.34	5.93	5.54	5.51
Other operating expenses.....	16.18	14.99	12.83	13.42	15.52	14.46
Total operating expenses.....	24.02	22.15	19.17	19.35	21.06	19.97
Taxes.....	4.27	3.40	2.69	2.74	3.07	3.45
Uncollectible bills.....	0.24	0.49	0.23	0.23	0.20	0.12
Total revenue deductions.....	28.54	26.04	22.09	22.32	24.33	23.54
Operating income.....	38.80	32.90	26.12	25.95	22.32	20.58
Non-operating income.....	3.34	2.92	2.33	2.43	2.83	2.68
Gross income.....	42.14	35.82	28.45	28.38	25.15	23.26
Rent, interest, etc.....	14.22	12.00	9.45	8.92	9.00	7.83
Net corporate income.....	27.92	23.82	19.00	19.46	16.15	15.43

As shown by Table 26, since 1911 there has been a considerable decrease in unit costs but a greater decrease in revenue, resulting in smaller operating income per unit of energy supplied. In the six-year period, revenue deductions declined 18 per cent and operating revenue, 34 per cent. The unit revenue showed a decline in each of the five years except 1914. Income deductions showed the greatest decline of all items: the decrease of 45 per cent was due in part to the substitution in 1914 of stocks of a par value of \$15,800,000 for \$17,300,000 interest-bearing obligations.

### Fixed Capital Outlay

Table 27 shows the relation of total fixed capital (book cost of property) to generating capacity, current generated during the year, and current distributed during the year for the companies in the Consolidated and Brooklyn Edison systems. If the figures given in this table represented facts, they might perhaps be made the basis of inferences having both interest and value, but the figures are so far from actual facts that any deductions made from the table as it stands would be quite misleading. The figures given for fixed capital do not represent either cost or value. As

<sup>1</sup> The data are on the basis of consolidated revenue and expense figures. The companies included are the New York Edison, United Electric and New York & Queens Electric.

mere book figures they require considerable analysis and interpretation. When the Commission made its investigation of the rates of the New York Edison in 1915, its examination of the company's financial history confirmed the findings of the State

Table 27. Fixed capital in relation to station capacity, current generated and current distributed, for companies of the Consolidated electrical and Brooklyn Edison systems, 1916

(A) CONSOLIDATED ELECTRICAL SYSTEM <sup>1</sup>					FIXED CAPITAL PER —		
	Station capacity (kw.)	Kw. hrs. generated	Kw. hrs. distributed	Fixed capital Dec. 31 <sup>1</sup>	Kw. capacity	Kw. hr. generated (cents)	Kw. hr. distributed (cents)
New York Edison.....	268,000	636,093,893	519,139,161	\$132,855,539	\$496	20.9	25.6
United Elect. L. & P.....	85,000	227,748,000	92,473,293	20,866,191	245	9.2	22.6
N. Y. & Queens El. L. & P... 7,250	4,074,625	29,523,207	8,034,007	1,108	197.2	27.2	
Consol. Tel. & El. Subway... ..				<sup>2</sup> 18,435,265			
Empire City Subway.....				<sup>4</sup> 1,939,800			
Brush Electric Illg.....				1,320,084			
<b>Total.....</b>	<b>360,250</b>	<b>867,916,518</b>	<b>641,135,661</b>	<b>\$183,450,886</b>	<b>\$509</b>	<b>21.1</b>	<b>28.6</b>
<b>Totals by Years<sup>2</sup></b>							
1911.....	224,200	462,830,607	319,286,766	\$150,822,743	\$673	32.6	47.2
1912.....	243,750	544,754,661	<sup>3</sup> 381,478,057	160,118,576	657	29.4	42.0
1913.....	280,250	681,538,432	<sup>3</sup> 508,257,423	169,007,503	603	24.8	33.3
1914.....	322,750	735,111,742	<sup>3</sup> 556,345,644	174,902,761	542	23.8	31.4
1915.....	360,250	759,679,799	565,552,492	179,863,161	499	23.7	31.8
1916.....	360,250	867,916,518	641,135,661	183,450,886	509	21.1	28.6
<b>(B) BROOKLYN EDISON SYSTEM</b>							
Edison Elect. Illg. (Bklyn)... 71,550	238,910,200	187,310,588	\$27,264,712	\$483	14.5	18.5	
Kings County Elec. L. & P... ..			7,268,239				
Amsterdam Elect. L., H. & P.. ..			38,418				
<b>Total.....</b>	<b>71,550</b>	<b>238,910,200</b>	<b>187,310,588</b>	<b>\$34,571,369</b>	<b>\$483</b>	<b>14.5</b>	<b>18.5</b>
<b>Totals by Years</b>							
1911.....	49,550	105,629,324	73,577,544	\$25,068,675	\$506	23.7	34.1
1912.....	55,550	122,178,545	88,468,372	27,682,914	498	22.7	31.3
1913.....	55,550	139,734,910	103,396,187	29,525,747	532	21.1	28.6
1914.....	55,550	150,203,072	112,277,426	30,913,145	556	20.6	27.5
1915.....	77,550	193,149,400	143,997,940	32,236,139	416	16.7	22.4
1916.....	71,550	238,910,200	187,310,588	34,571,369	483	14.5	18.5

<sup>1</sup> Figures are gross. In reports prior to 1915, net figures were presented.

<sup>2</sup> The New York & Queens Electric is included throughout in order to put all the figures on the same basis. Statistics of the Kingsbridge station are excluded throughout (the figures which were tabulated in the 1912 and 1913 Reports being revised here on this basis), as this plant is leased to the New York Edison by the Third Avenue and is not included in the amount of fixed capital tabulated here. Furthermore, this plant was not operated during any part of the year 1916.

<sup>3</sup> The amount shown here and the amounts included in the totals as the fixed capital of this company consist of fixed capital, gross, less par value (\$5,745,000) of securities included in the New York Edison fixed-capital account.

<sup>4</sup> The fixed capital of this company shown here and included in the totals is estimated on the basis of the proportion that the rentals received from the New York Edison form of the total rentals, which were 18.43 per cent for 1911; 17.79 for 1912; 15.03 for 1913; 14.24 for 1914; 13.80 for 1915 and 13.17 for 1916.

<sup>5</sup> In eliminating the Kingsbridge-station figure from the total distributed by the New York Edison, allowance is made for energy lost or unaccounted for.



Legislative Committee of 1905 to the effect that on the organization of the New York Edison in 1901, \$55,000,000 was added to the capitalization of the merging companies (6 P. S. C. 1st D. N. Y. 93). This amount was also entered as a balancing entry in the assets accounts of the company at its formation and of course still remains in those accounts. If this \$55,000,000 of "franchise value," "good-will," etc., were eliminated, the ratios given in Table 27 for the New York Edison would have more significance.

With respect to the Brooklyn Edison system, the Commission made a comprehensive inventory and appraisal of property as of December 31, 1915. The value of the property, including \$1,000,000 of working capital, was found to be \$22,000,000 after deducting \$7,140,000 for accrued depreciation. The cost of the property represented in the fixed-capital account would therefore be approximately \$28,000,000, which is \$4,000,000 less than the book figures (7 P. S. C. 1st D. N. Y. 214). It is probable that the greater portion of this difference between physical-property cost new and book assets has existed during the entire period covered by Table 27.

### CASUALTIES

Only 1 fatality resulted from industrial accidents in the gas industry during 1916, as is shown in Table 29. This is the smallest number reported since 1909, and compares with 2 in 1915 and 6 in 1914. Measured in absolute numbers, in amount of gas distributed per casualty, or in per cent of casualties to wage earners, other serious injuries<sup>1</sup> decreased materially from 1915 to 1916. Those injuries resulting in disability of more than two weeks showed the most marked decrease.

Electrical distributing companies reported 3 fatalities. This is the smallest number ever reported and compares with 7 in 1915 and 13 in 1914. Other serious injuries, however, increased in number, as well as in per cent of casualties to wage-earners. The increase in employees was only 3 per cent while serious injuries increased 13 per cent. Injuries resulting in disability of more than two weeks did not increase as much as those causing disability of shorter duration.

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<sup>1</sup> Serious injury, as here defined, means an injury resulting in disability for more than three days

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Table 28. Casualties reported as occurring among employees and resulting in death, or in disability for four days or more, distributed by departments of the industry in which accident occurred, 1911-1916

(A) AFFECTING EMPLOYEES OF GAS COMPANIES

	NUMBER OF CASUALTIES				
	In works	In street department	In shop	Elsewhere	Total
1911.....	354	553	189	57	1,153
1912.....	303	378	190	36	907
1913.....	465	<sup>1</sup> 208	166	<sup>1</sup> 118	957
1914.....	487	238	180	147	1,052
1915.....	366	276	182	183	1,007
1916.....	395	145	175	119	834

  

	PER CENT DISTRIBUTION				
	In works	In street department	In shop	Elsewhere	Total
1911.....	30.70	47.96	16.39	4.95	100.00
1912.....	33.41	41.67	20.95	3.97	100.00
1913.....	48.59	21.73	17.35	12.33	100.00
1914.....	46.29	22.63	17.11	13.97	100.00
1915.....	36.35	27.41	18.07	18.17	100.00
1916.....	47.36	17.39	20.98	14.27	100.00

(B) AFFECTING EMPLOYEES OF ELECTRICAL COMPANIES<sup>2</sup>

	NUMBER OF CASUALTIES				
	In power-house	On line	In shop	Elsewhere	Total
1911.....	107	168	158	186	619
1912.....	170	191	186	200	747
1913.....	158	$\left. \begin{array}{l} 202 \\ 273 \end{array} \right\}$	123	108	$\left\{ \begin{array}{l} 591 \\ 662 \end{array} \right.$
1914.....	207	$\left. \begin{array}{l} 183 \\ 279 \end{array} \right\}$	143	95	$\left\{ \begin{array}{l} 628 \\ 724 \end{array} \right.$
1915.....	213	$\left. \begin{array}{l} 244 \\ 308 \end{array} \right\}$	46	199	$\left\{ \begin{array}{l} 702 \\ 766 \end{array} \right.$
1916.....	249	$\left. \begin{array}{l} 233 \\ 396 \end{array} \right\}$	81	232	$\left\{ \begin{array}{l} 795 \\ 958 \end{array} \right.$

  

	PER CENT DISTRIBUTION				
	In power-house	On line	In shop	Elsewhere	Total
1911.....	17.28	27.14	25.53	30.05	100.00
1912.....	22.76	25.57	24.90	26.77	100.00
1913.....	$\left. \begin{array}{l} 26.74 \\ 23.87 \end{array} \right\}$	$\left. \begin{array}{l} 34.18 \\ 41.24 \end{array} \right\}$	$\left. \begin{array}{l} 20.81 \\ 18.58 \end{array} \right\}$	$\left. \begin{array}{l} 18.27 \\ 16.31 \end{array} \right\}$	$\left. \begin{array}{l} 100.00 \\ 100.00 \end{array} \right\}$
1914.....	$\left. \begin{array}{l} 32.96 \\ 28.59 \end{array} \right\}$	$\left. \begin{array}{l} 29.14 \\ 38.54 \end{array} \right\}$	$\left. \begin{array}{l} 22.77 \\ 19.75 \end{array} \right\}$	$\left. \begin{array}{l} 15.13 \\ 13.12 \end{array} \right\}$	$\left. \begin{array}{l} 100.00 \\ 100.00 \end{array} \right\}$
1915.....	$\left. \begin{array}{l} 30.34 \\ 27.81 \end{array} \right\}$	$\left. \begin{array}{l} 34.76 \\ 40.21 \end{array} \right\}$	$\left. \begin{array}{l} 6.55 \\ 6.00 \end{array} \right\}$	$\left. \begin{array}{l} 28.35 \\ 25.98 \end{array} \right\}$	$\left. \begin{array}{l} 100.00 \\ 100.00 \end{array} \right\}$
1916.....	$\left. \begin{array}{l} 31.32 \\ 25.99 \end{array} \right\}$	$\left. \begin{array}{l} 29.31 \\ 41.34 \end{array} \right\}$	$\left. \begin{array}{l} 10.19 \\ 8.45 \end{array} \right\}$	$\left. \begin{array}{l} 29.18 \\ 24.22 \end{array} \right\}$	$\left. \begin{array}{l} 100.00 \\ 100.00 \end{array} \right\}$

<sup>1</sup> Prior to 1913 the Astoria reported its tunnel casualties under "In street department;" since then under "Elsewhere." If all the latter class of casualties of this company occurring in 1913 (95) and 1914 (99) had been reported as "In street," there would be nothing apparently anomalous in the table.

<sup>2</sup> The second line of the braced pairs of figures includes the Empire City Subway and Consolidated Telegraph, which companies did not report casualties prior to 1913.

The second line of the braced pairs of numbers in Tables 28, B, and 29, B, includes, in addition to the reports from electrical distributing companies, the reports of industrial accidents from the electrical conduit companies. No fatalities were reported by the latter for 1916. This compares with 2 in 1915 and 1 in 1914. While the number of other serious injuries reported by the conduit companies increased 25 per cent from 1915 to 1916, the number of wage-earners increased 64 per cent so that the per cent of casualties to wage-earners was less in the latter year than in the former. In contrast to the distribution of injuries by period of disability in gas and electrical distributing companies, the number of injuries reported by the conduit companies as resulting in disability of more than two weeks increased from 26 to 77, or 196 per cent, while the number of other serious injuries increased only 13 per cent.

Table 29. Casualties reported as occurring among employees and resulting in death, or in disability for four days or more, classified by period of disability, 1911-1916

(A) AFFECTING EMPLOYEES OF GAS COMPANIES

ITEM	1911	1912	1913	1914	1915	1916
Killed.....	11	6	4	6	2	1
Injured, with disability over						
3 days.....	1,142	901	953	1,046	1,005	833
4 to 7 days.....	416	347	395	422	419	374
Over 1 and not over 2 weeks.....	365	309	280	335	313	287
Over 2 and not over 4 weeks.....	249	185	207	181	178	109
Over 4 and not over 13 weeks.....	110	58	62	102	82	57
Over 13 and not over 26 weeks.....	1	2	6	5	10	6
Over 26 weeks.....	1	.....	3	1	3	.....
Total casualties.....	1,153	907	957	1,052	1,007	834
Per cent increase.....	113.12	D 21.34	5.51	9.93	D 4.28	D 17.18
Million cu. ft. of gas distributed.....	40,368	42,139	42,732	43,727	42,540	44,566
Per cent increase.....	3.06	4.38	1.41	2.33	D 2.71	4.76
M cu. ft. distributed, per casualty.....	35,012	46,459	44,652	41,566	42,244	53,436
Total wage-earners, mid-December <sup>1</sup> .....	8,767	8,543	8,115	7,904	7,478	7,252
Per cent casualties to wage-earners.....	13.15	10.62	11.79	13.31	13.47	11.50

Table 29. Casualties reported as occurring among employees and resulting in death, or in disability for four days or more, classified by period of disability, 1911-1916 — Concluded

(B) AFFECTING EMPLOYEES OF ELECTRICAL COMPANIES<sup>2</sup>

	1911	1912	1913	1914	1915	1916
Killed.....	12	4	12	13	7	3
Injured, with disability over 3 days.....	607	743	679	616	695	792
4 to 7 days.....	254	315	648	710	757	955
Over 1 and not over 2 weeks.....	175	214	243	249	258	315
Over 2 and not over 4 weeks.....	131	130	282	287	276	354
Over 4 and not over 13 weeks.....	39	78	185	179	241	245
Over 13 and not over 26 weeks.....	6	5	200	201	259	292
Over 26 weeks.....	2	1	89	117	118	127
			99	134	129	161
			55	43	69	86
			60	57	82	119
			7	26	8	15
				29	8	23
				1	1	4
				2	3	6
Total casualties.....	619	747	591	628	702	795
Per cent increase.....	37.25	20.63	662	724	766	958
			D 20.82	6.26	11.78	11.32
				9.37	5.80	12.51
ITEM	1911	1912	1913	1914	1915	1916
M kw. hrs. of electric energy sold to the public <sup>4</sup> ...	406,932	495,057	651,235	687,582	727,004	845,947
Per cent increase.....	12.93	21.66	31.55	5.58	5.73	16.36
Kw. hrs. per casualty.....	657,402	662,727	1,101,921	1,094,876	1,035,618	1,064,084
Total wage-earners, mid-December <sup>1</sup> .....	5,711	6,149	6,420	5,993	6,505	6,732
Per cent casualties to wage-earners.....	10.84	12.15	7,348	7,416	7,610	8,540
			9.21	10.48	10.79	11.81
			9.01	9.76	10.07	11.22
Total casualties for employees of both gas and electrical companies.....	1,772	1,654	1,548	1,680	1,709	1,629
			1,619	1,776	1,773	1,792

EMPLOYEES AND WAGES<sup>3</sup>

## Number of Employees

Table 30 shows that the number of employees of gas and electrical companies in mid-December, 1916, was the greatest ever reported. The increase over the corresponding date of 1915 was 6 per cent. A large part of this change was reported by the two conduit companies, whose increase over the previous year was 58 per cent. For all other companies, the increase over 1915 was only 3 per cent.

<sup>1</sup> In the case of the gas-electrical companies, the wage-earners have been arbitrarily assigned one-half to the gas department and one-half to the electrical.

<sup>2</sup> The second line of the braced pairs of figures includes the Empire City Subway and Consolidated Telegraph, which companies did not report casualties prior to 1913.

<sup>3</sup> See Tables XXX-XXXIV.

<sup>4</sup> Exclusive of current supplied by the Richmond Light to its railroad department and allied roads.

The gas companies, which showed a decrease for each year in the period 1911-1915, and which had 5 per cent fewer employees in 1915 than in 1914, increased their number slightly in 1916. A loss in the number of wage-earners was a little more than counterbalanced by gains in other groups of employees and by a marked increase in the number of superannuated. For gas-electrical companies the number reported in 1916 was 2 per cent less than in 1915. Except for 1914, the electrical companies have reported an increase in the number of employees for each year since this Commission was organized. The number reported in 1916 was 6 per cent greater than in 1915, 46 per cent greater than in 1910, and 91 per cent greater than in 1908.

A comparison of the several classes of "active" employees for all companies combined shows an increase in each group over the corresponding number in 1915. The largest ratio of increase, 10 per cent, is shown by the managerial group. Then follow in order the clerical employees, with 6.8 per cent; technical staff, 6.7 per cent; and wage-earners, 4.7 per cent. A notably large increase has occurred in the number of superannuated employees, whose number increased from 44 to 170, or almost 300 per cent. Of the total increase, 92 were retired by the Consolidated Gas and 19 by the New York Edison.

The classification of occupations in Table XXX is substantially unchanged from preceding years. Of the groups which show increased numbers in 1916, the most conspicuous are: women clerks and saleswomen, 20 per cent; "other clerical" women, 39 per cent; women canvassers and demonstrators, 32 per cent; foremen, 15 per cent; firemen, 19 per cent. Eleven occupational groups in Table XXX have fewer employees than in 1915. For the most part the numbers in these groups are small, and the decreases, negligible. The most important decreases are for retort-house men, from 280 to 176, a decrease of 37 per cent; and the residual group "other mechanics," from 751 to 543, a decrease of 28 per cent. It should be noted that some of these changes may represent changes in the classification of employees, rather than actual change in the numbers employed in given positions.

Considering the different companies or systems, it is worth noting that the Consolidated Gas, New Amsterdam Gas and New

York & Queens Gas alone of the Consolidated system reported increases in total employees, in each instance slight; while the system as a whole showed a decrease of 3 per cent. Each company in the Brooklyn Union system shows a slight increase. This is true also of the group "other gas companies." In the gas-electrical group, the Bronx Gas & Electric reports a decrease of 36 per cent. This more than offset small increases for the other companies so that the group as a whole reported a decrease of 2 per cent. The two smallest companies in the electrical group reported negligible decreases, while the large companies reported from 2 to 12 per cent increases. The group as a whole increased 6 per cent. The larger conduit company, the Consolidated Telegraph, reported an increase of 19 per cent in total employees, while the Empire City Subway increased 172 per cent.

Table 30. Number of employees, by main occupational groups, mid-December 1910-1916, together with per cent increase

OCCUPATIONAL GROUP	(A) NUMBER						1916	
	1910	1911	1912	1913	1914	1915	Exclud-	Includ-
							ing	ing
							conduit	conduit
							com-	com-
							panies	panies
Managers and superintendents.....	278	297	323	370	348	390	426	430
Technical staff.....	307	410	470	389	323	295	317	350
Clerical employees.....	4,082	4,535	5,008	5,368	5,520	5,803	6,196	6,300
Wage-earners.....	12,666	14,478	14,692	14,535	13,897	13,983	13,984	15,792
Superannuated employees.....	38	40	43	42	43	44	170	170
Gas.....	9,786	11,170	11,040	10,637	10,497	9,982	10,008	10,008
Gas-electrical.....	497	520	752	756	645	734	719	719
Electrical.....	7,088	8,070	8,744	9,311	8,989	9,799	10,366	10,366
Conduit.....	—	—	—	—	—	—	—	1,949
All employees.....	17,371	19,760	20,536	20,704	20,131	20,515	21,093	23,042
(B) PER CENT INCREASE								
Managers and superintendents.....	23.6	6.8	8.8	14.6	D 5.9	12.36	9.23	9.97
Technical staff.....	15.8	33.6	14.6	D 17.2	D 17.0	D 0.87	7.46	6.71
Clerical employees.....	12.1	11.1	10.4	7.2	2.8	5.13	6.77	6.80
Wage-earners.....	12.4	14.3	1.5	D 1.1	D 4.4	0.62	0.01	4.67
Superannuated employees.....	5.6	5.3	7.5	D 2.3	2.4	2.33	286.36	286.36
Gas.....	15.2	14.1	D 1.2	D 3.7	D 1.3	D 4.91	0.26	0.26
Gas-electrical.....	9.7	4.6	44.6	0.5	D 14.7	13.80	D 2.04	D 2.04
Electrical.....	9.3	13.9	8.4	6.5	D 3.5	9.01	5.79	5.79
Conduit.....	—	—	—	—	—	—	—	57.81
All companies.....	12.6	13.8	3.9	0.8	D 2.8	1.90	2.82	5.94

## Variation in Annual Expenditures for Labor

Table 31 shows the variation in the amounts charged annually for wages to different groups of accounts since 1911. The recovery in gas production during 1916, in contrast with the decrease in 1915, is reflected in the increases of 4 and 7 per cent in wages paid out under the two heads of "Production" and "Commercial and general," respectively. At the same time, expenditures on account of "Fixed capital, etc." show a greater decrease than in the preceding year. The number of employees at mid-December, 1916, was almost precisely the same as a year before, while total expenditures for wages during the year increased 1.6 per cent over 1915.

Table 31. Annual variation in employment as measured by per cent increase in charges for compensation to labor, 1911-1916

(A) GAS SUPPLY						
PER CENT INCREASE IN —					1916	
	1911	1912	1913	1914	1915	Per cent increase
Production.....	3.86	20.93	3.89	D 0.93	D 8.84	\$3,265,912 78 3.94
Distribution, etc. <sup>1</sup> .....	9.63	15.14	6.82	D 10.91	2.11	2,667,998 00 0.69
Commercial and general.....	7.14	9.23	5.01	5.21	2.59	3,426,041 72 6.97
Total operating.....	7.04	14.63	5.31	D 2.24	D 0.93	8,360,950 50 4.08
Fixed capital, suspense, etc...	45.55	D 2.97	D 23.59	D 3.47	D 12.11	1,138,307 30 D 13.62
Total.....	14.09	10.44	D 0.62	D 2.43	D 2.63	\$9,499,257 80 1.58
Number of employees, mid-December.....	13.82	0.19	D 3.59	D 1.86	D 4.58	10,359 0.10
(B) ELECTRICAL SUPPLY						
Production <sup>2</sup> .....	7.42	D 0.23	9.48	6.61	D 3.99	\$1,292,112 98 12.97
Distribution, etc. <sup>3</sup> .....	10.15	15.45	8.68	5.67	3.78	2,017,337 22 5.94
Commercial and general.....	14.39	23.50	11.49	11.87	7.00	3,125,586 75 10.78
Total operating.....	11.16	14.91	10.11	8.67	3.64	6,435,036 95 9.64
Fixed capital, suspense, etc...	28.24	9.62	4.66	2.41	D 2.21	3,393,068 54 7.03
Total.....	17.43	12.79	7.98	6.31	1.51	\$9,828,105 49 8.72
Number of employees, mid-December.....	13.66	9.06	6.38	D 3.81	9.49	10,726 5.51

<sup>1</sup> Includes Transmission and Municipal street lighting, both of which charges are comparatively inconsiderable.

<sup>2</sup> Includes Electric storage.

<sup>3</sup> Includes Transmission and Utilization.

<sup>4</sup> In addition, conduit companies reported \$77,544.07.

<sup>5</sup> In addition, conduit companies reported \$127,930.99.

In the electrical industry, there was an increase of almost 6 per cent in the number of employees over the number in December, 1915, as compared with an increase for the year of 9 per cent in expenditures for wages. Each of the accounting groups shows an increase in expenditures over the previous year, production leading with an increase of 13 per cent.

From this table an idea may be obtained of the variation in the total amount of employment year by year. However, it is necessary to take into account the fact that the totals may be influenced by fluctuations in wage-rates and by the varying composition of the labor force, neither of which is comprehended in this table. From 1910 to 1916<sup>1</sup> the average weekly earnings of full-time clerical employees ranged between \$16.20 (in 1911) and \$17.37 (in 1916), an increase of 7 per cent; and of full-time wage-earners, who constituted in each year about two-thirds of all employees, between \$15.62 (in 1910) and \$17.50 (in 1916), an increase of 12 per cent.

### Supply of Employment

Table 32 summarizes the data regarding full-time and part-time employment. The latter classification includes all employees who for any reason did not obtain a full week's pay, and therefore tends to overstate the proportion that part-time is of the whole. Part-time employment since 1912 has played a small part, both as regards number of employees so classified and the amount of wages paid. About 10 per cent of the employees in mid-December, 1916, are recorded as working less than the full week. Such workers received less than 5 per cent of the total wages paid during that week. It is to be noted that part-time work is considerably more prevalent with the conduit companies than with the lighting companies, a fact partly explained by the dependence of work in the open upon weather conditions. For mid-December, 1916, the ratio of part-time to full-time employees of the conduit companies was 38 per cent, and of wages paid, 21 per cent, as compared with 8 and 3.5 per cent, respectively, for lighting companies.

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<sup>1</sup> See Table 33.



Table 32. Full-time and part-time employees and wages, mid-December, 1910-1916  
(A) NUMBER OF EMPLOYEES

	1910	1911	1912	1913	1914	1915	1916	
							Exclusive conduit companies	Inclusive conduit companies
Full-time.....	15,223	17,104	18,804	19,132	18,273	18,736	19,510	20,919
Part-time.....	2,110	2,616	1,686	1,530	1,815	1,735	1,583	2,123
All employees <sup>1</sup> ...	17,333	19,720	20,490	20,662	20,088	20,471	21,093	23,042
Per cent ratio, part- time to full-time....	13.86	15.29	8.97	8.00	9.93	9.26	8.11	10.15

## (B) TOTAL WEEKLY WAGES

Full-time.....	\$252,522	\$288,498	\$317,048	\$331,849	\$320,686	\$330,540	\$360,350	\$382,841
Part-time.....	16,292	22,821	13,179	11,055	14,462	13,837	12,626	17,050
All employees <sup>1</sup> ...	\$268,814	\$311,319	\$330,227	\$342,904	\$335,148	\$344,377	\$372,985	\$399,891
Per cent ratio, part- time to full time....	6.45	7.91	4.16	3.33	4.51	4.19	3.50	4.45

## Average Earnings

Table 33 gives the average earnings of the two principal divisions of employees of lighting companies — clerks and wage-earners — by company groups, for each year since 1910. The figures for full-time are fairly comparable, since they refer to practically the same period — a week of 5½ or 6 days; though a considerable number of employees work a full-time period of 7 days. The figures for part-time workers, on the other hand, have no such definite significance, since they refer to periods of time which may vary greatly, and in each case the period would be the average of the different amounts of time worked by the part-time employees of a company or group of companies. This table has been modified this year so as to show for part-time workers only the averages for all companies combined, instead of for each company-group as in former years.

Of the 14 groups of full-time employees included in the table, the clerical of gas-electrical companies and "other electrical companies" show decreases of 4 per cent from the average for 1915, and of the Brooklyn Edison, a decrease of 1.5 per cent. The other groups show increases which range from the negligible increase for the clerical employees of the Consolidated electrical system to 15 per cent for the wage-earners of the gas-electrical

<sup>1</sup> Excluding superannuated employees.

group. The significance of these changes in successive years depends to some extent upon the numbers of employees in the several groups and also upon changes in the composition of the force in each group. Changes in earnings may not reflect actual increases or decreases in rates of pay for specified kinds of work. The last column of Division B of the table, which gives the per cent differences of the 1916 figures from those of 1910, is perhaps of more decided significance as an indication of the trend of compensation. This comparison shows that the clerical employees of some of the smaller companies received from 3 to 7 per cent less wages in 1916 than in 1910. For all the other groups there were substantial increases, ranging from 7 per cent for the clerical employees of the Consolidated Gas system to 21 per cent for wage-earners of gas-electrical companies. For all companies combined, the 1910-1916 increases were 6 per cent for clerical employees, and 12 per cent for wage-earners.

Table 33. Average earnings, full-time and part-time, by company groups, for the mid-December week, 1910-1915, with per cent increase

COMPANY-GROUP AND CLASS OF EMPLOYEES	FULL-TIME						
	1910	1911	1912	1913 <sup>1</sup>	1914	1915	1916
Consolidated system—gas:							
Clerical employees.....	\$18 41	\$17 59	\$18 09	\$17 99	\$19 15	\$18 85	\$19 64
Wage-earners.....	15 71	15 82	15 50	16 05	15 80	16 24	17 52
Brooklyn Union system: <sup>2</sup>							
Clerical employees.....	17 33	16 71	17 42	17 46	18 06	17 88	19 01
Wage-earners.....	15 60	15 52	15 38	15 88	16 22	15 91	16 83
Consolidated system—electrical:							
Clerical employees.....	14 76	14 97	15 25	15 35	15 67	16 00	16 02
Wage-earners.....	16 01	16 76	16 76	17 04	17 10	17 36	17 89
Edison Elect. Illg. (Bklyn):							
Clerical employees.....	14 21	15 64	16 59	15 45	17 05	16 13	15 89
Wage-earners.....	14 87	15 99	15 18	16 50	17 20	16 53	17 56
Other gas companies:							
Clerical employees.....	14 01	14 84	14 33	15 56	15 17	15 34	15 80
Wage-earners.....	13 88	14 68	13 66	13 93	14 55	14 95	15 75
Gas-electrical companies: <sup>3</sup>							
Clerical employees.....	19 63	20 82	18 70	18 99	18 72	19 13	18 33
Wage-earners.....	15 94	16 03	15 75	15 41	17 51	16 81	19 30
Other electrical companies: <sup>4</sup>							
Clerical employees.....	13 38	14 14	14 23	10 07	9 38	13 49	12 99
Wage-earners.....	14 68	15 19	15 36	20 19	16 23	16 91	17 30
All companies combined:							
Clerical employees.....	16 43	16 20	16 61	16 50	17 17	17 06	17 37
Wage-earners.....	15 62	16 02	15 78	16 41	16 46	16 57	17 50
All companies combined:	PART-TIME						
	1910	1911	1912	1913 <sup>1</sup>	1914	1915	1916
Clerical employees.....	6 11	5 36	6 87	11 46	8 18	6 00	6 99
Wage-earners.....	7 75	8 78	7 85	6 80	7 93	8 03	8 01

For footnotes, see next page.

Table 33. Average earnings, full-time and part-time, by company groups, for the mid-December week, 1910-1915, with per cent increase — Concluded

## (B) PER CENT INCREASE, FULL-TIME EARNINGS

COMPANY-GROUP AND CLASS OF EMPLOYEES	1911	1912	1913 <sup>1</sup>	1914	1915	1916	1910 to 1916
Consolidated system—gas:							
Clerical employees.....	D 4.45	2.84	D 0.55	6.45	D 1.57	4.19	6.68
Wage-earners.....	0.70	D 2.02	8.55	D 1.56	2.78	7.88	11.52
Brooklyn Union system: <sup>2</sup>							
Clerical employees.....	D 3.58	4.25	0.23	3.44	D 1.00	6.32	9.69
Wage-earners.....	D 0.51	D 0.90	8.25	2.14	D 1.91	5.78	7.88
Consolidated system—electrical:							
Clerical employees.....	1.42	1.87	0.66	2.08	2.11	0.01	8.54
Wage-earners.....	4.68	.....	1.67	0.35	1.52	3.05	11.74
Edison Elect. Illg. (Bklyn):							
Clerical employees.....	10.06	6.07	D 6.87	10.36	D 5.40	D 1.49	11.82
Wage-earners.....	7.53	D 5.07	8.70	4.24	D 3.90	6.23	18.09
Other gas companies:							
Clerical employees.....	5.92	D 3.44	8.58	D 2.51	1.12	3.00	12.78
Wage-earners.....	5.76	D 6.95	1.98	4.45	2.75	5.35	13.47
Gas-electrical companies: <sup>3</sup>							
Clerical employees.....	6.06	D 10.18	1.55	D 1.42	2.19	D 4.18	D 6.62
Wage-earners.....	0.56	D 1.75	D 2.16	13.63	D 4.00	14.81	21.08
Other electrical companies: <sup>4</sup>							
Clerical employees.....	5.68	0.64	D 29.23	D 6.85	* 43.82	D 3.71	D 2.91
Wage-earners.....	3.47	1.12	31.45	D 19.61	4.19	2.31	17.85
All companies combined:							
Clerical employees.....	D 1.40	2.53	D 0.66	4.06	D 0.64	1.82	5.72
Wage-earners.....	2.56	D 1.50	3.99	0.30	0.67	5.61	12.04

<sup>1</sup> In 1913 the New York & Queens Gas was transferred from Other gas companies to Consolidated system—gas, and the New York & Queens Electric from Other electrical companies to Consolidated system—electrical. For the averages of these groups before and after the change, see Table 39 in the 1913 Report.

<sup>2</sup> The Flatbush Gas is included in the Brooklyn Union system for the purposes of this table although in the Gas-electrical group in most of the tables and the analysis.

<sup>3</sup> Prior to 1915 included Richmond Light, Long Acre and Bowery Bay. In 1915 the Bowery Bay was excluded, and in 1916 the Long Acre also. The comparability of the figures is not materially affected.

<sup>4</sup> Including the conduit companies the figures are: 1915, full-time clerical, \$17.10; wage-earners, \$16.44; part-time clerical, \$6.00; wage-earners, \$7.76: 1916, full-time clerical, \$17.41; wage-earners, \$17.23; part-time clerical, \$6.99; wage-earners, \$8.06.

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Table 34. Average earnings by occupations, mid-December week, for full-time employees, 1910-1916, and for part-time employees, 1916

(A) FULL-TIME EMPLOYEES, 1910-1914					
OCCUPATION	1910	1911	1912	1913	1914
Cashiers and bookkeepers—men.....	\$20 44	\$20 27	\$21 74	\$20 19	\$22 23
Cashiers and bookkeepers—women.....	13 44	12 50	12 63	16 45	15 62
Male clerks and salesmen.....	16 13	15 18	15 36	15 64	16 64
Women clerks and saleswomen.....	10 62	11 51	11 88	12 08	12 64
Stenographers and typists—men.....	16 46	16 54	16 79	17 49	17 08
Stenographers and typists—women.....	12 85	13 87	13 46	13 74	14 46
Collectors and meter readers.....	18 40	17 47	17 69	17 77	18 30
Canvassers and demonstrators.....	18 52	19 46	20 70	20 50	19 82
Other clerical employees—men.....	12 50	14 08	15 08	14 35	14 85
Other clerical employees—women.....	11 75	10 43	11 84	11 89	11 57
Telephone operators.....	—	—	—	—	—
All clerical employees.....	\$16 43	\$16 20	\$16 61	\$16 50	\$17 17
Per cent increase.....	4.98	D 1.40	2.53	D 0.66	4.06
Foremen and assistant foremen.....	\$24 41	\$24 52	\$24 68	\$24 96	\$25 58
Inspectors.....	18 07	19 23	19 69	19 29	20 23
Stationary engineers.....	24 20	23 42	23 27	23 48	23 33
Firemen (including water-tenders).....	17 72	18 09	17 52	17 75	17 95
Dynamo attendants and electricians.....	17 24	—	16 49	17 65	16 92
Switchboard attendants.....	19 51	20 56	20 47	20 90	20 53
Other power-house and inside men.....	—	15 40	15 14	14 92	14 86
Wiremen and other outside men.....	—	17 03	17 83	18 84	18 18
Gas stokers.....	17 45	17 16	17 20	17 02	16 69
Generator runners (gas).....	19 81	19 82	19 44	19 96	19 41
Retort-house men.....	18 70	18 81	18 55	18 52	18 03
Governor-house men.....	18 01	17 50	17 83	17 50	17 58
Pipe-fitters and calkers.....	17 00	16 97	16 67	16 65	16 88
Meter-testers and repairers.....	14 63	16 36	16 12	15 07	15 62
Machinists.....	20 14	21 24	20 33	20 86	19 93
Blacksmiths.....	18 72	18 15	19 64	19 49	18 09
Carpenters.....	19 14	19 01	19 37	22 96	19 27
Chauffeurs and attendants.....	16 72	—	17 92	18 09	17 82
Other mechanics and skilled workmen.....	17 68	17 78	18 93	18 47	18 14
Teamsters and stablemen.....	14 52	15 05	14 23	14 42	14 47
Watchmen, janitors, porters and messengers...	12 81	13 23	13 16	13 30	13 17
Other unskilled labor (incl. helpers).....	12 24	12 16	12 17	12 61	12 56
All wage-earners.....	\$15 62	\$16 02	\$15 78	\$16 41	\$16 46
Per cent increase.....	D 0.06	2.56	D 1.50	3.99	0.30

(B) FULL-TIME EMPLOYEES, 1915 AND 1916 AND PART-TIME, 1916

OCCUPATION	1916					
	1915		FULL-TIME EMPLOYEES			
	Full-time employees	Part-time employees	Number	Average earnings	Increase over 1915	Increase over 1910
Cashiers and bookkeepers—men.....	\$21 84	\$11 39	7,003	\$22 02	\$0 18	\$1 58
Cashiers and bookkeepers—women.....	21 88	11 39	7,007	22 08	0 20	—
Male clerks and salesmen.....	15 91	3 00	13	16 08	0 17	2 64
Women clerks and saleswomen.....	16 58	6 12	2,319	17 04	0 46	0 91
Stenographers and typists—men.....	16 62	6 12	2,371	17 05	0 43	—
Stenographers and typists—women.....	12 74	.....	345	12 84	0 10	2 22
Collectors and meter readers.....	17 14	9 00	137	18 91	1 77	2 45
Canvassers and demonstrators—men.....	17 32	9 00	142	19 08	1 76	—
Canvassers and demonstrators—women.....	13 94	8 33	346	14 71	0 77	1 86
Other unskilled labor (incl. helpers).....	18 46	7 30	912	18 45	D 0 01	0 05
Telephone operators.....	22 29	.....	248	24 00	1 71	—
.....	15 09	.....	54	16 20	1 11	—

Table 34. Average earnings by occupations, mid-December week, for full-time employees, 1910-1916, and for part-time employees, 1916<sup>2</sup> — Concluded

(B) FULL-TIME EMPLOYEES, 1915 AND 1916 AND PART-TIME, 1916 — Concluded

OCCUPATION	1916					
	1915 Full-time employees	Part-time employees	Number	Average earnings	Increase over 1915	Increase over 1910
Other clerical employees—men.....	\$14 91	\$6 73	866	\$15 23	\$0 32	\$2 73
	15 12	6 73	908	15 47	0 35	—
Other clerical employees—women.....	12 02	6 07	200	12 80	0 78	1 05
	12 04	6 07	201	12 81	0 77	—
Telephone operators.....	15 47	1.....	1.....	1.....	—	—
All clerical employees.....	\$17 06	\$6 99	6,143	\$17 37	\$0 31	\$0 94
	17 10	6 99	6,247	17 41	0 31	—
Per cent increase.....	D 0.64	16.50	685	1.82	—	—
	—	16.50	690	1.81	—	—
Foremen and assistant foremen.....	\$25 62	\$3 89	827	\$26 67	\$1 05	\$2 26
	25 42	10 30	930	26 22	0 80	—
Inspectors.....	20 43	6 65	378	20 89	0 46	2 82
	20 60	6 65	390	20 92	0 32	—
Stationary engineers.....	23 85	8 50	255	24 93	1 08	0 73
Firemen (including water and boiler-tenders)...	17 98	10 46	408	19 50	1 52	1 78
Dynamo attendants and electricians.....	16 26	7 50	226	17 87	1 61	0 63
Switchboard attendants.....	21 12	13 42	287	22 85	1 73	3 34
Other power-house and inside men.....	15 43	7 99	534	16 98	1 55	—
Wiremen and other outside men.....	19 78	9 85	930	19 44	D 0 34	—
	—	—	931	19 44	—	—
Gas stokers.....	17 53	14 13	158	18 75	1 22	1 30
Generator runners (gas).....	18 72	13 61	179	21 19	2 47	1 38
Retort-house men.....	16 94	12 36	149	18 64	1 70	D 0 06
Governor-house men.....	17 40	2 77	53	17 42	0 02	D 0 59
Pipe-fitters and calkers.....	17 67	9 23	1,335	17 93	0 26	0 93
	—	9 38	1,375	17 91	—	—
Dripmen.....	—	5 07	50	17 23	—	—
Meter testers and repairers.....	15 31	8 24	452	15 56	0 25	0 93
Machinists.....	21 02	13 89	139	21 95	0 93	1 81
	21 06	—	140	21 97	0 91	—
Blacksmiths.....	18 70	13 55	74	20 83	2 13	2 11
	—	11 84	76	20 76	—	—
Carpenters.....	20 03	10 33	92	21 08	1 05	1 94
Painters.....	—	7 05	83	18 40	—	—
Masons and bricklayers.....	—	6 89	44	21 97	—	—
	—	14 10	50	23 79	—	—
Oilers and riggers.....	—	13 25	49	19 68	—	—
Chauffeurs.....	18 05	9 66	385	18 26	0 21	1 54
	18 11	—	394	18 42	0 31	—
Other mechanics and skilled workmen.....	19 47	8 90	423	20 52	1 05	2 84
	19 04	9 00	514	20 10	1 06	—
Teamsters and stablemen.....	14 58	4 79	264	14 92	0 34	0 40
Watchmen, janitors, porters and messengers..	13 29	7 87	1,136	13 56	0 27	0 75
	13 25	6 84	1,197	13 52	0 27	—
Other unskilled labor (incl. helpers).....	12 63	7 22	3,548	13 71	1 08	1 47
	12 59	7 40	4,490	13 73	1 14	—
All wage-earners.....	\$16 57	\$8 01	\$12,458	\$17 50	0 93	\$1 88
	16 44	8 06	13,726	17 28	0 84	—
Per cent increase.....	C.67	D 0.25	1.24	5.61	—	—
	—	3.87	5.98	5.11	—	—

<sup>1</sup> For 1916 telephone operators are included with "other clerical employees—men" and "other clerical employees—women."<sup>2</sup> Where two lines of figures appear for any group of employees, the first comprises lighting companies, and the second includes, in addition, data for the two conduit companies.

In the interpretation of average earnings by occupation as shown in Table 34, caution is necessary, as there are some differences in the classification of employees by the various companies, and the same grouping is not maintained from year to year. For example, the classification for 1916 has eliminated the group "telephone operators," including them with other female clerical employees; and on the other hand there are four new occupational groups of "wage earners," which in prior years were included with various other groups. The comparison of wages over a series of years may thus be appreciably affected. In general, the figures for miscellaneous and residual groups, such as "other mechanics and skilled workmen" or "other unskilled labor" have less value than those for specific and well-defined occupations, such as stenographers or carpenters. Inasmuch as the importance of the wage figures depends upon the size of the occupational groups, the number of employees in each division at the close of 1916 is shown in the table.

Of the 37 occupational groups listed, only one, wiremen and other outside men, shows an appreciable decrease from 1915 — 34 cents per week. This group showed the largest increase in 1915 over 1914. The increases among the groups of clerical employees ranged from 10 cents for women clerks and saleswomen to \$1.77 for male stenographers. For all clerical workers, the increase averaged 31 cents as against a decrease of 11 cents in 1915. Among wage-earners, the increases in 1916 ranged from 2 cents for governor-house men to \$2.47 for generator runners; and for all wage-earners combined, the increase was 93 cents, as compared with an increase of 11 cents in 1915.

All the women employees of lighting companies are listed in the clerical occupations. The full-time women workers numbered 958, an increase of 112, or 13 per cent, over the number reported in 1915. This compares with an increase of only 6 per cent in the number of men. Their average weekly earnings were \$13.74, an increase of 38 cents. This average was 76 per cent of the average for male clerical employees, compared with a corresponding ratio of 75 in 1915. In the five occupational groups where both men and women were employed in 1916, the wages of women employees ranged from \$12.80 for "other clerical employees" to

\$16.20 for canvassers and demonstrators. Corresponding wages of men ranged from \$15.23 to \$24. The ratios of women's wages to men's in the same occupation ranged from 68 per cent for canvassers and demonstrators to 84 per cent for "other clerical employees." Considered by company groups, the average wage of women ranged from \$12.95 for the gas-electrical to \$15.68 for the Consolidated gas system.

The average full-time weekly earnings of male clerical employees of all lighting companies was \$18.04, ranging from \$16.38 for the smaller gas companies to \$20.06 for the Consolidated system. In 1915 the average was \$17.70 and the corresponding range from \$15.87 to \$19.28. For wage-earners, all of whom are men, the average in 1916 was \$17.50, and the range from \$15.75 for employees of the smaller gas companies to \$17.97 for those of the gas-electrical. In 1915, the average was \$16.57, and the range from \$14.95 for the smaller gas companies to \$17.36 for the Consolidated electrical system.

The average earnings of the different groups of employees of the two conduit companies were: Clerical employees, male, \$19.39; wage-earners, \$15.20. The corresponding figures for 1915 were \$19.64 and \$14.01.

A comparison of the average wages for 1910 and 1916 shows that employees in two occupations (retort-house men and governor-house men) received less in 1916 than six years before. The other occupations which are listed in both years show increases varying from 5 cents for collectors and meter readers, to \$3.34 for switchboard attendants. Of 27 instances of increased earnings in the period 1910-1916, 8 were less than \$1; 10 between \$1 and \$2; and 9 \$2 or more. The general average of all clerical employees shows an increase of 94 cents during the seven-year period, and that of wage-earners, \$1.88, just twice as much. In 1916, for the first time, the average earnings of wage-earners was higher than that of clerical employees.





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## PART II—GENERAL TABLES

N. B.— The tables do not include data for three minor companies,— the Bowery Bay Electric Lt. & Power Co., the Long Acre Electric Lt. & Power Co., and the Riverside Light & Power Co., which are not required to file reports in the same detail as the large companies. Abstracts of their returns appear in Part III.

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I, II, III	Gas works
IV	Gas holders
V	Gas mains
VI	Gas services
VII, VIII	Gas meters
IX	Gas materials
X, XI, XII	Gas made and distributed
XIII, XIV	Gas consumption and consumers' appliances
XV	Electric power-plant apparatus
XVI, XVII	Electric distributing plant
XVIII, XIX	Electric meters
XX	Connected load
XXI, XXII, XXIII	Electricity generated, variation of load, disposition of current
XXIV	Electric current consumed
XXV to XXIX	Casualties, gas and electric
XXX to XXXIV	Employees and wages
XXXV	Revenues, expenses and unit costs, gas
XXXVI	Revenues, expenses and unit costs, electricity
XXXVII	Income (and surplus) statements
XXXVIII	Balance-sheet statements
XXXIX	Changes in fixed capital
XL	Consumers' deposits
XLI	Securities issued and outstanding
XLII	Voting powers and votes cast
XLIII	Intercorporate holdings and other investments

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TABLE I. COAL-GAS WORKS, BY COMPANIES AND STATIONS, DECEMBER 31, 1916

COMPANY AND STATION	Number of furnaces	Number of benches	Number of retorts	Number of retorts per bench	24-hour capacity (cu. ft.)
<b>CONSOLIDATED SYSTEM</b>					
Consolidated Gas	244	244	1,484	—	12,500,000
14th street and East river, Manhattan	144	144	864	6	15,000,000
42d street and North river, Manhattan	66	66	396	6	14,500,000
Astoria L., H. & P.	14	14	84	7	80,000,000
Astoria, Queens	20	20	140	—	20,000,000
Central Union Gas	184	184	1,056	9	15,500,000
138th street and East river, Bronx	64	64	376	9	13,500,000
	120	80	480	8	
	28	20	177	9	
		6	54	9	
		6	54	6	
		3	18	6	
		5	45	9	
Total	466	388	2,711	—	33,000,000
<b>OTHER COMPANIES</b>					
N. Y. & Richmond Gas:					
Clifton	4	4	24	6	500,000
Grand total	480	392	2,735	—	33,500,000

NOTE.—The Northern Union Gas has an unused plant at West Farms road and 173d street, formerly used for coal-gas manufacture, from which all of the of entire plant."

TABLE II. WATER-GAS SETS, DECEMBER 31, 1916, AND YEAR'S INCREASE, BY COMPANIES AND STATIONS

COMPANY AND STATION	Number of sets	GENERATOR		CARBURIZER		SUPERHEATER		24-hour capacity	INCREASE OR (D) DECREASE SINCE Dec. 31, 1915	
		Height	Diameter	Height	Diameter	Height	Diameter		In number	In capacity
CONSOLIDATED SYSTEM										
Consolidated Gas.....	18	16	9	30	9	—	—	M cu. ft. 133,000	.....	M cu. ft. .....
21st street and East river, Manhattan....	1	14	12	15	11	(2)	11	127,500	.....	.....
99th street and East river, Manhattan....	5	15	12	16	13	22	13			
Astoria L., H. & P.:.....	4	14	10	15	10	22	10	15,500	.....	.....
Astoria.....	12	19	12	22	12	22	12	25,000	.....	.....
New Amsterdam Gas.....	16	16	12	18	11	24	11	90,000	.....	.....
Long Island City.....	8	15	11	16	10	22	10	130,000	.....	.....
Central Union Gas.....	5	—	—	—	—	—	—	18,000	.....	.....
139th street and East river, Bronx.....	2	15	12	16	11	23	11	8,000	.....	.....
Standard Gas Light.....	1	15	12	15	11	23	11			
115th street and East river, Manhattan..	1	16	11	16	11	25	11	110,500	.....	.....
Standard Gas Light.....	7	14	10	17	10	26	10			
N. Y. Mutual Gas Light: Avenue D, btw. 11th and 12th streets....	4	7	11	17	11	23	11	6,000	.....	.....
Northern Union Gas: West Farms road and 173d street 4.....	3	8	11	18	11	24	11	4,500	.....	.....
N. Y. & Queens Gas.....	2	14	7	14	7	22	7	24,000	.....	.....
Flushing.....	1	14	8	14	8	22	8			
Total.....	75	—	—	—	—	—	—	133,700	.....	.....
BROOKLYN UNION SYSTEM										
Brooklyn Union Gas: 5th and Hoyt streets.....	4	18	12	27	14	27	14	8,000	.....	.....
Nevens and Degraw streets.....	6	18	12	27	14	27	14	10,000	.....	.....
Kent avenue and Cross street.....	2	16	8	16	10	25	10	18,000	.....	2,000
	4	18	12	27	14	27	14			



TABLE III. AUXILIARY GAS-WORKS APPARATUS, 1916: (A) Boilers

OPERATING COMPANY	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		Number of units	IN PLACE AT CLOSE OF YEAR		
	Number of units	Total capacity (h. p.)	Number of units	Total capacity (h. p.)		SAVED CAPACITY (H. P.)		
						Total	Maximum individual	Minimum individual
BUREAU	.....	.....	12	120	55	8,599	600	7
	.....	.....	.....	.....	18	7,876	604	300
	.....	.....	.....	.....	9	4,810	640	240
	.....	.....	.....	.....	8	2,125	340	624
	.....	.....	.....	.....	16	3,102	316	40
	.....	.....	.....	.....	11	3,945	540	76
	.....	.....	.....	.....	6	490	300	30
	.....	236	3	160	4	511	150	118
	2	236	4	280	126	81,456	650	7
	2	236	4	280	126	81,456	650	7
BROOKLYN UNION STEAM	3	612	2	70	166	14,831	500	4
	.....	.....	.....	.....	3	500	250	300
	.....	.....	.....	.....	1	100	.....	.....
	3	612	2	70	60	16,431	500	4
	3	612	2	70	60	16,431	500	4
OTHER COMPANIES	.....	.....	.....	.....	9	1,144	215	90
	.....	.....	.....	.....	5	380	305	25
	.....	.....	.....	.....	3	557	297	200
	.....	.....	.....	.....	4	1,260	400	230
	.....	.....	.....	.....	21	4,141	400	25
Total.....	5	848	6	350	216	51,030	650	4
Grand total.....	5	848	6	350	216	51,030	650	4

NOTE.—Companies omitted do not report any boilers. Data for boilers of the Bronx Gas & Electric, while applicable to both gas works and electric power, A), and not entered here.

TABLE III. Auxiliary gas-work apparatus, 1916: (B) Engine equipment

OPERATING COMPANY	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		IN PLACE AT CLOSE OF YEAR			
	Number of units	Total capacity (h. p.)	Number of units	Total capacity (h. p.)	Number of units	RATED CAPACITY (h. p.)		
						Total	Maximum individual	Minimum individual
1 SYSTEM								
.....	.....	.....	.....	.....	94	6,135½	390	3½
.....	.....	.....	.....	.....	1	50	.....	10
.....	.....	.....	.....	.....	65	7,218	1,000	3½
.....	.....	.....	.....	.....	20	2,943½	285	12
.....	.....	.....	.....	.....	21	1,677	180	5
.....	.....	.....	.....	.....	23	1,582	250	5
.....	.....	.....	.....	.....	18	1,140	150	5
.....	.....	.....	.....	.....	4	224	72	40
Total 1.....					264	21,170	1,000	3½
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas:								
Steam engines.....	1	120	3	55	104	11,901½	400	1½
Gas engines.....	.....	.....	.....	.....	2	85	65	20
Newtown Gas, (gas engines).....	.....	.....	.....	.....	4	780	240	50
Flatbush Gas, (gas engines).....	.....	.....	.....	.....	2	600	300	300
Total 2.....	1	120	3	55	112	13,366½	400	1½
OTHER COMPANIES								
Kings County Lighting:								
Steam engines.....	.....	.....	.....	.....	16	690	170	10
Gas engines.....	.....	.....	.....	.....	1	185	.....	.....
N. Y. & Richmond Gas.....	3	215	.....	.....	10	449½	100	10
Brooklyn Borough Gas.....	.....	.....	.....	.....	6	310	100	20
Queens Borough G. & E.....	.....	.....	.....	.....	2	400	200	200
Total 3.....	3	215	.....	.....	34	2,224½	200	10
Grand total { Steam engines.....	4	335	3	55	400	35,061	1,000	1½
Gas engines.....	.....	.....	.....	.....	10	1,700	340	20

NOTE.—The figures are for steam engines unless otherwise specified. Companies omitted do not report any engines. Data for engines of the Bronx Gas & Electric, while applicable to both gas works and electric power-plants, are all shown in the corresponding table for power plant apparatus (XV, B), and not entered here. 1 Includes 2 disconnected engines of 80 and 3½ h.p., respectively, reported as retired, but not disposed of. 2 Includes gas engines.

TABLE III. Auxiliary gas-works apparatus, 1916 (C) Works apparatus other than boilers and engines

COMPANY AND KIND OF APPARATUS	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		IN PLACE AT CLOSE OF YEAR			
	Number of units	Total capacity (gal.)	Number of units	Total capacity (gal.)	Number of units	RATED CAPACITY (H. P.)		
						Total (gal.)	Maximum individual (gal.)	Minimum individual (gal.)
<b>3 TANKS</b>								
System								
.....	.....	.....	.....	.....	61	1,380,797	500,000	720
.....	.....	.....	.....	.....	2	2,000,000	1,000,000	1,000,000
.....	.....	.....	.....	.....	4	1,684,420	1,125,820	175,000
.....	.....	.....	.....	.....	2	435,000	250,000	185,000
.....	.....	.....	.....	.....	2	800,000	150,000	150,000
.....	.....	.....	.....	.....	1	500,000	158,000	30,000
.....	.....	.....	.....	.....	2	188,000	158,000	30,000
Total.....	.....	.....	.....	.....	74	6,488,217	1,125,820	720
<b>BROOKLYN UNION SYSTEM</b>								
Brooklyn Union Gas ..	2	1,350,000	1	228,147	24	5,604,791	675,000	28,000
<b>OTHER COMPANIES</b>								
Kings County Lighting ..	.....	.....	.....	.....	2	750,000	500,000	250,000
N. Y. & Richmond Gas ..	.....	.....	.....	.....	2	124,000	63,793	60,897
Brooklyn Borough Gas ..	.....	.....	.....	.....	4	213,985	100,000	185
Queens Borough G. & E. ..	.....	.....	.....	.....	4	350,000	200,000	28,675
Bronx Gas & Electric ..	.....	.....	.....	.....	2	160,000	80,000	80,000
Total ..	.....	.....	.....	.....	14	1,598,675	500,000	185
<b>Grand total.....</b>	<b>2</b>	<b>1,350,000</b>	<b>1</b>	<b>228,147</b>	<b>112</b>	<b>13,781,683</b>	<b>1,125,820</b>	<b>185</b>
<b>OFF. PUMPS</b>								
System								
.....	.....	.....	.....	.....	12	216,790	51,570	1,534
.....	.....	.....	.....	.....	4	86,850	54,000	10,950
.....	.....	.....	.....	.....	2	24,490	12,240	12,240
.....	.....	.....	.....	.....	2	20,400	10,200	10,200
.....	.....	.....	.....	.....	3	30,000	15,000	7,500
.....	.....	.....	.....	.....	4	61,000	40,000	5,840
.....	.....	.....	.....	.....	2	2,400	1,200	1,200
Total ..	.....	.....	.....	.....	29	441,929	54,000	1,200





TABLE III. Auxiliary gas-works apparatus, 1916: (C) Works apparatus other than boilers and engines — Continued

COMPANY AND KIND OF APPARATUS	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		IN PLACE AT CLOSE OF YEAR			
	Number of units	Total capacity	Number of units	Total capacity	Number of units	RATED CAPACITY		
						Total	Maximum individual	Minimum individual
CONDENSERS SYSTEM		(cu. ft. per 24 hrs.)		(cu. ft. per 24 hrs.)		(cu. ft. per 24 hrs.)	(cu. ft. per 24 hrs.)	(cu. ft. per 24 hrs.)
					22	56,820,000	6,000,000	800,000
					18	60,500,000	6,000,000	2,500,000
					12	30,000,000	4,000,000	1,666,666
					8	14,000,000	2,000,000	1,200,000
					3	10,000,000	3,333,000	3,333,000
					5	28,000,000	6,000,000	6,000,000
					3	2,000,000	1,250,000	375,000
	Total.....				66	201,320,000	6,000,000	375,000
	BROOKLYN UNION SYSTEM							
Brooklyn Union Gas.....					33	81,300,000	5,000,000	900,000
OTHER COMPANIES								
Kings County Lighting .....					5	7,000,000	4,000,000	750,000
N. Y. & Richmond Gas.....					4	2,900,000	1,200,000	500,000
Brooklyn Borough Gas.....					2	5,000,000	3,000,000	2,000,000
Queens Borough G. & E.....					3	8,000,000	4,000,000	1,500,000
Total.....					14	22,900,000	4,000,000	500,000
Grand total.....					113	306,520,000	6,000,000	375,000
TAR EXTRACTORS CONSOLIDATED SYSTEM								
Consolidated Gas.....					1	6,000,000	4,500,000	4,250,000
Astoria L. H. & P.....					12	62,500,000	2,500,000	2,000,000
Central Union Gas.....					2	4,500,000	6,000,000	4,000,000
Standard Gas Light.....					2	10,000,000		
N. Y. Mutual Gas Light.....					1	1,000,000		
N. Y. & Queens Gas.....					1	2,000,000		
Total.....					19	78,001,500	6,000,000	1,000

BROOKLYN UNION SYSTEM									
Brooklyn Union Gas.....	1	6,000,000	.....	.....	3	18,000,000	6,000,000	6,000,000	6,000,000
OTHER COMPANIES									
N. Y. & Richmond Gas.....	2	.....	.....	.....	2	3,400,000	2,400,000	2,400,000	1,000,000
Brooklyn Borough Gas.....	1	.....	.....	.....	1	2,400,000	.....	.....	.....
Queens Borough G. & E.....	2	.....	.....	.....	2	6,000,000	4,800,000	4,800,000	1,800,000
Bronx Gas & Electric.....	1	.....	.....	.....	1	1,000,000	.....	.....	.....
Total.....	6	.....	.....	.....	6	12,800,000	4,800,000	4,800,000	1,000,000
Grand total.....	1	6,000,000	.....	.....	28	105,801,804	6,000,000	6,000,000	1,804
SCRUBBERS									
CONSOLIDATED SYSTEM									
Consolidated Gas.....	23	.....	.....	.....	23	50,000,000	4,800,000	4,800,000	1,000,000
Astoria L., H. & P.....	14	.....	.....	.....	14	53,500,000	4,250,000	4,250,000	3,500,000
New Amsterdam Gas.....	26	.....	.....	.....	26	60,000,000	2,500,000	2,500,000	2,100,000
Central Union Gas.....	6	.....	.....	.....	6	12,000,000	2,000,000	2,000,000	2,000,000
Standard Gas Light.....	15	.....	.....	.....	15	10,000,000	2,000,000	2,000,000	2,000,000
N. Y. Mutual Gas Light.....	16	.....	.....	.....	16	28,000,000	4,000,000	4,000,000	500,000
N. Y. & Queens Gas.....	1	.....	.....	.....	1	750,000	.....	.....	.....
Total.....	91	.....	.....	.....	91	214,250,000	4,500,000	4,500,000	500,000
BROOKLYN UNION SYSTEM									
Brooklyn Union Gas.....	34	.....	.....	.....	34	82,000,000	2,556,800	2,556,800	1,500,000
OTHER COMPANIES									
Kings County Lighting.....	5	.....	.....	.....	5	5,000,000	2,000,000	2,000,000	750,000
N. Y. Richmond Gas.....	4	.....	.....	.....	4	2,900,000	1,200,000	1,200,000	450,000
Brooklyn Borough Gas.....	2	.....	.....	.....	2	2,000,000	1,000,000	1,000,000	1,000,000
Queens Borough G. & E.....	3	.....	.....	.....	3	3,100,000	1,600,000	1,600,000	1,500,000
Total.....	13	.....	.....	.....	13	13,000,000	2,000,000	2,000,000	450,000
Grand total.....	138	.....	.....	.....	138	309,250,000	4,500,000	4,500,000	450,000

1 Reported by company as 800 gallons per hour.

2 of 30,000,000 cu. ft. These scrubbers were reported last year but were not tabulated.  
Plant account (apparatus) but was never reported as auxiliary apparatus.  
3 were written off during the present year.

4  
5  
6  
7

TABLE III. Auxiliary gas-works apparatus, 1916: (C) Works apparatus other than boilers and engines — Continued

COMPANY AND KIND OF APPARATUS	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		IN PLACE AT CLOSE OF YEAR			
	Number of units	Total capacity	Number of units	Total capacity	Number of units	RATED CAPACITY (H. P.)		
						Total	Maximum individual	Minimum individual
PURIFIERS								
Consolidated System								
Consolidated Gas	.....	.....	.....	.....	15	43,170,000	5,832,000	320,000
Astoria L., H. & P.	.....	.....	.....	.....	32	50,500,000	12,500,000	3,187,500
New Amsterdam Gas	.....	.....	.....	.....	24	30,000,000	2,000,000	1,000,000
Central Union Gas	.....	.....	.....	.....	16	13,133,000	3,000,000	208,250
Standard Gas Light	.....	.....	.....	.....	10	10,000,000	2,000,000	750,000
N. Y. Mutual Gas Light	.....	.....	.....	.....	8	24,000,000	5,000,000	1,000,000
N. Y. & Queens Gas	.....	.....	.....	.....	2	2,000,000	1,200,000	800,000
Total.....	.....	.....	.....	.....	107	172,803,000	12,500,000	208,250
Brooklyn Union System								
Brooklyn Union Gas	.....	.....	.....	.....	64	173,500,000	3,000,000	500,000
Other Companies								
Kings County Lighting	.....	.....	.....	.....	8	7,000,000	1,250,000	500,000
N. Y. & Richmond Gas	.....	.....	.....	.....	2	1,750,000	875,000	875,000
Brooklyn Borough Gas	.....	.....	.....	.....	2	2,000,000	1,000,000	1,000,000
Queens Borough G. & E.	.....	.....	.....	.....	2	4,500,000	1,500,000	1,500,000
Bronx Gas & Electric	.....	.....	.....	.....	2	1,000,000	500,000	500,000
Total.....	.....	.....	.....	.....	17	16,250,000	1,500,000	500,000
Grand total.....	.....	.....	.....	.....	185	262,553,000	12,500,000	208,250
TAR TANKS								
System								
.....	.....	.....	.....	.....	25	495,935	50,000	2,000
.....	.....	.....	.....	.....	9	1,662,000	500,000	26,000
.....	.....	.....	.....	.....	3	270,000	175,000	15,000
.....	.....	.....	.....	.....	7	131,000	87,500	2,800
.....	.....	.....	.....	.....	7	98,000	41,000	2,000
.....	.....	.....	.....	.....	2	350,000	200,000	150,000
.....	.....	.....	.....	.....	1	1,100	.....	.....
Total.....	.....	.....	.....	.....	54	3,038,205	500,000	1,100

<b>BROOKLYN UNION SYSTEM</b>									
Brooklyn Union Gas.....	.....	.....	.....	.....	.....	60	2,129,225	225,000	500
<b>OTHER COMPANIES</b>									
Kings County Lighting.....	.....	.....	.....	.....	.....	3	7,920	3,900	3,900
N. Y. & Richmond Gas.....	.....	.....	.....	.....	.....	2	4,777	2,763	2,015
Brooklyn Borough Gas.....	.....	.....	.....	.....	.....	2	60,000	50,000	10,000
Queens Borough G. & E.....	.....	.....	.....	.....	.....	2	727,818	363,909	363,909
Bronx Gas & Electric.....	.....	.....	.....	.....	.....	1	5,000	.....	.....
Total.....	.....	.....	.....	.....	.....	9	805,515	363,909	2,015
Grand total.....	.....	.....	.....	.....	.....	123	5,972,945	500,000	500
<b>TAR PUMPS</b>									
<b>System</b>									
.....	.....	.....	.....	.....	.....	30	165,742	35,000	800
.....	.....	.....	.....	.....	.....	15	250,900	50,400	2,280
.....	.....	.....	.....	.....	.....	4	80,640	24,000	8,540
.....	.....	.....	.....	.....	.....	5	76,320	31,800	9,900
.....	.....	.....	.....	.....	.....	5	81,200	12,000	9,300
.....	.....	.....	.....	.....	.....	16	80,160	11,760	960
.....	.....	.....	.....	.....	.....	2	11,500	1,000	500
Total.....	.....	.....	.....	.....	.....	77	686,522	50,400	800
<b>BROOKLYN UNION SYSTEM</b>									
Brooklyn Union Gas.....	2	19,620	.....	.....	.....	47	315,372	24,600	79
<b>OTHER COMPANIES</b>									
Kings County Lighting.....	.....	.....	.....	.....	.....	1	9,000	.....	.....
N. Y. & Richmond Gas.....	.....	.....	.....	.....	.....	3	2,700	1,185	756
Brooklyn Borough Gas.....	.....	.....	.....	.....	.....	1	15,000	.....	.....
Queens Borough G. & E.....	.....	.....	.....	.....	.....	6	25,390	7,200	1,680
Bronx Gas & Electric.....	.....	.....	.....	.....	.....	1	N. R.	.....	.....
Total.....	.....	.....	.....	.....	.....	12	.....	.....	.....
Grand total.....	2	19,620	.....	.....	.....	126	.....	.....	.....

1 Capacity was increased by 1,000 am.

service as holders and are not carried on the books at any value. Their capacities as holders were 30,000 and 75,000 as 363,909 gallons each year is due to re-rating transferred to General pumps; 3 General pumps of 33,556 gallons capacity, to Tar pumps.

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TABLE III. Auxiliary gas-works apparatus, 1916: (C) Works a pressure other than boilers and engines — Continued

COMPANY AND KIND OF APPARATUS.	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		IN PLACE AT CLOSE OF YEAR			
	Number of units	Total capacity (cu. ft. per hr.)	Number of units	Total capacity (cu. ft. per hr.)	Number of units	RATED CAPACITY		
						Total (cu. ft. per hr.)	Maximum individual	Minimum individual
<b>GENERAL SYSTEM</b>								
.....	2	24,300	(1)	(1)	68	815,703	78,000	480
.....	1	28,800	(1)	2,400	81	1,821,009	180,000	720
.....	1	3,000	.....	.....	36	985,980	180,000	2,400
.....	.....	.....	.....	.....	34	482,800	46,200	2,260
.....	.....	.....	.....	.....	25	281,941	36,000	2,200
.....	.....	.....	.....	.....	16	369,750	60,000	2,420
.....	.....	.....	.....	.....	18	712,900	6,000	2,500
<b>Total.....</b>	<b>4</b>	<b>60,000</b>	<b>1</b>	<b>2,400</b>	<b>268</b>	<b>4,772,273</b>	<b>189,000</b>	<b>360</b>
<b>BROOKLYN UNION SYSTEM</b>								
Brooklyn Union Gas.....	3	32,640	3	11,320	183	2,290,303	120,000	90
Newtown Gas.....	.....	.....	.....	.....	5	19,222	5,400	1,800
Flatbush Gas.....	.....	.....	.....	.....	3	27,000	8,000	9,000
<b>Total.....</b>	<b>3</b>	<b>32,640</b>	<b>3</b>	<b>11,320</b>	<b>141</b>	<b>2,337,125</b>	<b>120,000</b>	<b>90</b>
<b>DEPARTING</b>								
.....	.....	.....	.....	.....	10	93,500	27,000	1,900
.....	.....	.....	.....	.....	4	14,760	4,800	8,000
.....	.....	.....	.....	.....	48	54,600	419,440	48,000
.....	.....	.....	.....	.....	6	71,816	19,800	8,900
.....	.....	.....	.....	.....	5	N. R.	.....	.....
<b>Total.....</b>	<b>7</b>	<b>99,840</b>	<b>4</b>	<b>13,720</b>	<b>33</b>	.....	.....	.....
<b>Grand total.....</b>	<b>7</b>	<b>99,840</b>	<b>4</b>	<b>13,720</b>	<b>442</b>	.....	.....	.....
<b>STATION METERS</b>								
<b>Consolidated System</b>								
Consolidated Gas.....	.....	.....	.....	.....	17	2,279,834	300,000	22,917
Astoria L. H. & P.....	.....	.....	.....	.....	10	3,000,000	300,000	300,000
New Amsterdam Gas.....	.....	.....	.....	.....	6	1,187,500	250,000	104,167
Central Union Gas.....	.....	.....	.....	.....	5	808,000	212,000	120,000



TABLE IV. GAS HOLDERS BY COMPANIES AND STATIONS, 1916

COMPANY AND LOCATION	Number in use or available Dec. 31, 1916	Year built	Ratio of holder capacity to 24-hour manu- facturing capacity	Ratio to Holder Capacity: of —		
				Average 24-hour make	Maximum day's make	Maximum day's send-out
<b>CONSOLIDATED SYSTEM</b>						
Consolidated Gas.....	37	1888				
14th street and East river, Manhattan..	1	1853-1859	D 6			
	2	1866				
	4	1884				
21st street and East river, Manhattan..	1	1870				
	1	1912				
	1	1913				
42d street and North river, Manhattan ..	4	1862				
44th street and North river, Manhattan. .	4	1875				
62d street and Avenue A, Manhattan .....	1	1880				
65th street and West End avenue, Manhattan...	2	1889				
	2	1892-1900				
	2	1868-1872				
	4	1881-1887				
	2	1878				
99th street and First avenue, Manhattan...	1	1878				
	1	1878				
111th street ..	2	1902				
132d street and Broadway and Fordham road	1	1905				
Astoria Light, West & Fower ..	1	1892				
Astoria.....	8					
	1	1907				
	1	1911				
<b>New Amsterdam Gas</b>	8					
Long Island City.....	4	1885-1904				
58th street and avenue, Manhattan.....	3	1886-1888				
15th street and Manhattan.....	1	1905				
Central Union Gas.....	5					
	1	1896				
	1	1885				
	1	1875				
	1	1890				
East 139th and 139th streets between Locust and Walnut avenues, Bronx.....	1	1903-1903				
				37.96	61.70	62.33
			121.32			
				157.05	219.76	228.64
			35.55			
			63.83	71.71	114.57	114.57
			74.52	97.41	118.91	—



[illegible]

NOTE.—Three companies omitted from this table, namely, Woodhaven, Jamaica, and Richmond Hill, have no holders.

As of close of year.

**Relief holders.**

Excludes the figure for the 24-hour capacity of the Northern Union coal-gas works.

TABLE IV. Gas holders by companies and stations, 1916 — Concluded

COMPANY AND LOCATION	Number in use or available Dec. 31, 1916	Year built	Capacity (M cu. ft.)	INSTALLED OR (D) REMOVED IN 1916		Ratio of holder capacity to 24-hour manufacturing capacity	RATIO TO HOLDER CAPACITY 1 OF —		
				Number	Capacity (M cu. ft.)		Average 24-hour make	Maximum day's make	Maximum day's send-out
BROOKLYN UNION SYSTEM — Concluded									
Brooklyn Union Gas — Concluded									
Keep street and Kent avenue.....	1	1872	370	.....	.....				
39 Skillman street.....	1	1875	304	.....	.....				
Rutledge street and Kent avenue.....	1	1886	1,056	.....	.....				
Kent avenue and Cross street.....	1	1891	107	.....	.....				
Maspeth street and Porter avenue.....	1	1902	255	.....	.....				
5 Skillman street.....	1	1893	430	.....	.....				
Kent avenue and North 12th street.....	1	N. R.	553	.....	.....				
street.....	1	1891	539	.....	.....				
.....	1	1894	460	.....	.....				
.....	1	1888	1,100	.....	.....				
.....	1	1893	815	.....	.....				
.....	1	1893	306	.....	.....				
.....	1	1903	5,000	.....	.....				
.....	1	1906	5,000	.....	.....				
.....	1	1892	1,499	.....	.....				
.....	1	1903	3,260	.....	.....				
.....	1	1898	500	.....	.....				
.....	1	N. R.	100	.....	.....				
.....	1	1892	500	.....	.....				
Newtown Gas									
Grand street and Caldwell ave., Queens borough.	1	1910-1911	10,000	.....	.....				
Flatbush Gas.....	2	.....	6,000	.....	.....				
Robinson street near Nostrand ave., Brooklyn.....	1	1902	1,000	.....	.....				
.....	1	1909	5,000	.....	.....				
Total.....	30	—	49,241	.....	.....	66.45	89.75	121.82	120.86
OTHER COMPANIES									
Kings County Lighting.....	4	.....	8,700	.....	.....				
66th street and Ninth avenue, Brooklyn.....	1	1907	2,000	.....	.....				
First avenue and 55th street, Brooklyn.....	1	1893	500	.....	.....	36.99	111.30	144.04	143.96
.....	1	1906	100	.....	.....				
.....	1	1902	100	.....	.....				

New York & Richmond Gas	4	1894-1897	1,465				48.83	87.37	118.80	111.67
Willow avenue, Clifton	3	1900	290							
Post avenue, West New Brighton	1	1902	1,000							
Brooklyn Borough Gas	5	1908	3,360				79.17	45.12	62.28	65.96
West 12th street and Neptune avenue	1	1912	750							
	1	1914	100							
Queens Borough Gas & Electric	4	1904	2,000							
Rockaway Beach	1	1913	3,725				87.90	37.87	86.50	79.52
Far Rockaway	1	N. R.	500							
Lynbrook	1	1904	2,000							
Bronx Gas & Electric	4	1905	75							
Blackrock and Zerega avenues	1	1906	150				43.24	73.63	109.75	104.50
Purdy street	1	1901	50							
	1	1895	50							
Total	19		10,540		D 6		55.92	67.47		
Grand total	128		184,297		D 2,100		70.98	71.51		

<sup>1</sup> As of close of year.      <sup>2</sup> Relief holder.

TABLE V. GAS TRANSMISSION AND DISTRIBUTION SYSTEMS: (A) Changes within the year, and status December 31, 1916

COMPANY AND KIND OF PIPE	IN SERVICE AT CLOSE OF YEAR						TOTAL LENGTH	
	Laid within the year	Taken up within the year	Abandoned	Portion temporarily disused	MATERIALS		Feet	Miles
					Cast iron	Galvanized iron		
CONSOLIDATED SYSTEM								
Consolidated Gas:	15,544	7,126	4,534	.....	4,359,740	.....	6,143	4,365,883
Distribution { Manhattan.....	9	.....	.....	.....	78,952	.....	.....	78,952
Distribution { Bronx.....	.....	.....	.....	.....	.....	.....	3,687	3,687
Astoria L., H. & P.....	.....	.....	.....	.....	.....	.....	.....	.....
New Amsterdam Gas:	.....	.....	.....	.....	.....	.....	.....	.....
Distribution { Manhattan.....	112	112	1,319	.....	1,287,583	.....	386	1,287,963
Distribution { Queens.....	26,803	3,431	4,010	.....	477,748	.....	30,145	507,893
Central Union Gas.....	1,164	.....	.....	3,511	826,837	.....	16,772	843,609
Standard Gas Light:	.....	.....	.....	.....	.....	.....	.....	.....
Distribution { Manhattan.....	68	7	4712	(4)	171,319	.....	863,088	1,034,407
Distribution { Bronx.....	.....	.....	.....	.....	1,450	.....	34,537	35,987
N. Y. Mutual Gas Light.....	2,976	1,305	103	3,359	843,296	.....	52,996	896,292
Northern Union Gas:	.....	.....	.....	.....	.....	.....	.....	.....
Distribution { .....	20,359	1,537	9,580	16,485	776,271	.....	145,204	921,475
N. Y. & Queens Gas:	.....	.....	.....	.....	.....	.....	.....	.....
Transmission.....	15,488	.....	.....	.....	357,915	.....	13,785	13,785
Distribution.....	.....	.....	.....	.....	.....	.....	199,931	557,846
Total { Transmission.....	82,423	13,418	20,258	23,355	9,181,111	.....	13,785	13,785
Distribution.....	.....	.....	.....	.....	.....	.....	1,352,889	10,534,000
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas:	1,461	1,638	.....	.....	315,726	.....	151	315,877
Transmission.....	91,598	19,022	.....	.....	4,975,737	.....	66,687	5,042,424
Distribution.....	.....	.....	.....	.....	.....	.....	.....	.....
Newtown Gas:	.....	.....	.....	.....	.....	.....	.....	.....
Transmission.....	46,503	10,489	.....	.....	32,399	.....	.....	32,399
Distribution.....	.....	.....	.....	.....	979,111	.....	42,732	1,021,843
Flatbush Gas:	.....	.....	.....	.....	.....	.....	.....	.....
Transmission.....	15,315	.....	.....	1,515	24,009	.....	.....	24,009
Distribution.....	.....	1,680	.....	.....	585,392	.....	793	586,185
Woodhaven Gas Light:	.....	.....	.....	.....	.....	.....	.....	.....
Transmission.....	19,405	1,596	.....	.....	24,179	.....	.....	24,179
Distribution.....	.....	.....	.....	.....	449,773	.....	7,334	457,107
Jamaica Gas Light:	.....	.....	.....	.....	.....	.....	.....	.....
Transmission.....	20,040	4,362	.....	.....	8,133	.....	.....	8,133
Distribution.....	.....	.....	.....	.....	435,875	.....	3,829	439,204





Richardson Hill & Q. C. Gas: Transmission, Distribution.....	...	18	...	2,362	...	1,016	33,782	...	104,496	17,066	...
Total { Transmission Distribution...	330	91,800	9,500	35,366	...	347,112	2,111,110	...	3,492,790	7,228	157,617
...	245	501	3,106	1,939	...	11,908	348,226	...	475,781	60,006	109
...	...	226	63	9,714	64	11,464	228,420	...	183,627	81,483	8,571
...	...	...	...	...	7,034	10,268	213,619	...	8,695	20,526	...
...	...	...	...	...	...	...	...	...	93,269	16,945	4,116
...	...	...	...	12,129	...	...	233,486	...	27,900	66,713	1,063
...	...	...	...	...	...	...	97,881	...	110,500	68,650	...
...	...	...	...	...	...	...	...	...	104,415	...	...
Total { Transmission Distribution.....	245	727	3,174	23,782	7,068	33,665	1,119,632	...	36,595	20,526	13,859
Grand total { Transmission Distribution .....	575	22,527	17,686	184,809	7,093	595,980	4,775,276	1,980	38,595	27,756	454,211

**NOTE.**—Where the kind of pipe is not specified, it may be assumed to be distribution pipe. Length is given in feet.

See note 6, Division A.

\* Includes 07 feet of main with a diameter of 3½ inches.

\* Reports figures as being approximate.

\*The New York & Richmond Gas has 20,800 feet of transmission pipe with a diameter of 12 inches, and 611,310 feet of distribution pipe with diameters ranging from 14 to 16 inches, the number of each diameter not being given. Owing to the fact that the records of this company are incomplete, this information is left out of the table.





[illegible]

Includes Ravenswood tunnel main. See note 2, Division A.

**\* Includes 10,313 feet of 72-inch pipe.**

\* Includes Astoria tunnel mainline. See note 3, Division A.

<sup>4</sup> See note 6, Division A.

<sup>a</sup> Reports figures as being approximate.

\*The New York & Richmond Gas has 26,800 feet of transmission pipe with a diameter of 12 inches, and 611,310 feet of distribution pipe with diameters ranging from 1½ to 16 inches, the number of each diameter not being given. Owing to the fact that the records of this company are incomplete the information is left out of the table.

TABLE VI. GAS SERVICES: (A) Changes during the year, cost of services added, and status December 31, 1916

COMPANY AND BOROUGH	Number at beginning of year	ADDED WITHIN THE YEAR		COST OF SERVICES ADDED WITHIN THE YEAR				Removed or abandoned within the year	Number at close of year
		Number	Total length in feet (main to meter)	Charged to capital	Charged to consumer	Charged to operating expenses	Total		
.....	69,702	1,127	N. R.	\$29,894 49	.....	.....	\$29,894 49	2,140	68,689
.....	31,753	405	N. R.	13,141 09	2918 70	.....	13,054 79	481	31,680
.....	21,563	148	N. R.	N. S.	N. S.	.....	N. S.	661	21,160
.....	10,198	257	N. R.	N. S.	N. S.	.....	N. S.	30	10,420
.....	15,455	163	N. R.	6,128 13	79 00	.....	6,217 13	77	15,541
.....	16,666	322	N. R.	5,512 03	.....	.....	5,512 03	705	16,283
.....	18,475	105	N. R.	2,327 26	.....	.....	2,327 26	1,293	18,287
.....	12,745	340	11,806	5,066 16	263 50	.....	5,931 66	50	13,085
.....	5,792	271	N. R.	5,138 58	.....	.....	5,138 58	.....	7,063
Total.....	171,594	2,733	—	\$54,678 65	\$1,255 20	.....	\$53,075 94	3,845	170,481
.....	137,537	2,208	141	\$61,863 90	\$4531 25	.....	\$63,395 05	1,139	138,606
.....	13,016	976	245	11,533 74	1,528 20	.....	13,061 94	44	13,948
.....	12,186	453	245	7,926 57	335 25	.....	8,261 82	15	12,624
.....	8,910	665	245	3,473 96	1,671 15	.....	5,145 11	34	9,541
.....	7,292	454	245	4,550 94	957 45	.....	5,508 40	224	7,522
.....	3,538	183	245	1,536 55	278 15	.....	1,814 70	50	3,701
Total.....	187,479	4,939	—	\$90,905 56	\$5,401 45	.....	\$96,307 04	1,476	190,942
.....	16,929	1,106	51,204	\$23,978 86	\$203 08	.....	\$23,181 94	29	18,006
.....	11,687	544	29,346	8,260 91	4,151 69	.....	12,412 60	(9)	12,281
.....	10,914	790	39,205	12,289 30	2,354 95	.....	14,624 25	26	11,681
.....	10,427	839	47,123	8,119 33	981 68	.....	9,041 51	.....	11,368
.....	7,068	536	27,256	N. S.	N. S.	.....	1,691 26	.....	7,604
.....	3,429	303	19,837	N. S.	N. S.	.....	1,350 23	.....	3,732
.....	4,071	491	23,907	7,100 70	.....	.....	7,100 70	408	4,154
Total.....	54,088	3,770	189,945	\$50,638 77	\$7,611 40	.....	\$58,250 00	460	57,596
Grand total.....	413,161	11,442	—	\$196,228 00	\$14,269 06	.....	\$210,497 06	5,783	418,821

<sup>1</sup> Made up of 806 removed and 315 "reconnected." of services. The additions are therefore probably net.

<sup>2</sup> Average length of services laid.

<sup>3</sup> For paving.

<sup>4</sup> All replacements charged to repairs.

TABLE VI. Gas services: (B) Number, by diameter of pipe, December 31, 1916

COMPANY	Number at close of year	DIAMETER OF PIPE (INCHES)											Un- known
		1/2	1	1 1/2	2	3	4	5	6	8			
CONSOLIDATED SYSTEM													
Consolidated Gas.....	68,689	27	500	8,506	16,512	14,330	10,202	206	7,804	1,109	2	20	2
Astoria L., H. & P.....	31,580	.....	66	8,001	1,664	1,664	386	.....	161	17	.....	4	2
New Amsterdam Gas.....	21,160	.....	.....	.....	.....	.....	(1)	(1)	(1)	(1)	(1)	(1)	2
Manhattan.....	10,420	.....	58	8,001	1,664	1,664	328	1	181	17	.....	4	2
Queens.....	15,541	.....	349	2,395	2,640	4,584	3,708	13	942	15	.....	2	.....
Central Union Gas.....	16,283	.....	.....	1	36	920	1,010	1	990	45	.....	2	.....
Standard Gas Light.....	18,287	.....	.....	2,012	6,680	3,760	4,258	111	1,348	115	.....	3	.....
N. Y. Mutual Gas Light.....	13,035	.....	.....	7	12	715	1,201	.....	361	5	.....	.....	.....
Northern Union Gas.....	7,068	.....	246	5,136	316	89	83	.....	.....	.....	.....	.....	.....
N. Y. & Queens Gas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ..	170,481	27	1,102	19,184	35,286	26,036	29,980	422	11,465	1,866	2	31	4
BROOKLYN UNION SYSTEM													
Brooklyn Union Gas.....	138,606	16	10,686	14,065	77,530	30,932	4,132	15	507	54	.....	8	1
Newtown Gas.....	18,948	.....	11	16	16,858	1,908	123	.....	37	2	.....	3	.....
Flatbush Gas.....	12,624	.....	91	82	5,407	6,076	361	.....	4	2	.....	1	.....
Woodhaven Gas Light.....	9,541	.....	.....	.....	4,480	5,054	32	.....	4	1	.....	.....	.....
Jamaica Gas Light.....	7,532	.....	66	.....	3,782	3,430	36	.....	2	1	.....	.....	.....
Richmond Hill & Q. C. Gas.....	3,701	.....	.....	.....	1,701	1,960	10	.....	.....	.....	.....	.....	.....
Total ..	190,942	16	10,854	14,948	109,738	49,960	4,684	15	504	60	.....	12	1
.....	18,006	.....	.....	187	6,531	10,889	373	.....	25	1	.....	.....	.....
.....	12,231	.....	(1)	78	1,483	1,52	1,6	(1)	(1)	(1)	.....	.....	.....
.....	11,681	.....	83	47	10,735	376	440	.....	.....	.....	.....	.....	.....
.....	11,566	.....	138	.....	6,155	8	684	.....	.....	.....	.....	.....	.....
.....	7,594	.....	138	.....	2,453	8	566	.....	.....	.....	.....	.....	.....
.....	3,732	.....	.....	.....	2,702	.....	116	.....	.....	.....	.....	.....	.....
.....	4,154	.....	.....	.....	2,509	.....	124	.....	.....	.....	.....	.....	.....
Total ..	57,308	.....	221	1,455	26,413	11,589	1,627	.....	66	6	.....	.....	.....
Grand total.....	418,821	43	12,287	35,607	171,487	87,615	36,291	427	12,135	1,432	2	43	5

1 Respondent reports 21 1/2 of from 1 to 8-inch pipe; number of each diameter not given

2 In accordance with the Commission's instruction this company

has rearranged, b  
sters are reported  
15 pipes whose di  
Respondent report

TABLE VII. CONSUMERS' GAS METERS: (A) Number owned, by size December 31, 1916

OPERATING COMPANY	ORDINARY METERS											
	SIZE (NUMBER OF LIGHTS)											
	3	5	10	20	30	45	60	80	100	150	200	250
System												
Manhattan	162,997	170,601	83,643	10,692	3,785	3,130	1,126	.....	1,280	275	263	51
Queens	40,354	30,544	5,308	1,887	659	455	279	1	255	50	67	21
Central Union Gas	34,797	23,563	5,068	1,696	551	405	241	.....	195	49	47	18
Standard Gas Light	5,467	16,978	240	131	108	30	38	.....	60	1	14	3
N. Y. Mutual Gas Light	23,174	45,648	850	344	120	78	89	4	61	.....	6	2
Northern Union Gas	24,727	14,690	4,478	1,103	372	194	112	.....	96	26	23	14
N. Y. & Queens Gas	29,524	10,828	3,244	1,400	570	213	93	16	118	33	28	.....
	2,185	39,949	596	285	22	156	76	.....	24	.....	.....	.....
	960	14,594	192	55	152	106	6	.....	8	.....	.....	.....
Total	283,840	325,947	48,301	15,707	5,680	4,312	1,786	22	1,842	384	396	88
Brooklyn Union System												
Brooklyn Union Gas	49,378	355,839	7,989	3,377	1,529	1,344	561	9	683	109	144	30
Newtown Gas	4,175	40,832	788	166	149	71	55	.....	45	6	14	6
Flatbush Gas	3,066	26,274	394	214	204	331	73	.....	23	4	2	.....
Woodhaven Gas Light	542	12,113	78	109	57	32	14	.....	13	.....	.....	.....
Jamaica Gas Light	410	7,612	124	102	56	43	27	.....	17	1	.....	.....
Richmond Hill & Q. C. Gas	238	4,606	52	35	39	16	9	.....	4	2	.....	.....
Total	57,809	446,276	9,425	4,003	2,034	1,837	839	9	785	122	160	36
	3,360	29,723	180	278	143	49	29	.....	18	1	3	.....
	847	9,400	373	116	35	159	13	5	24	1	.....	.....
	1,005	9,996	331	228	200	53	2	3	3	5	4	.....
	470	11,570	217	223	27	155	15	.....	17	13	.....	.....
	395	17,110	174	255	14	129	12	.....	16	13	.....	.....
	75	3,569	43	38	13	26	3	.....	1	.....	.....	.....
	3,507	4,661	96	35	14	15	6	.....	6	.....	.....	1
Total	9,189	65,459	1,197	950	509	431	65	8	66	20	7	1
Grand total	350,938	837,682	58,923	20,660	8,223	6,580	2,690	39	2,695	526	563	126

Changes took place in the figures through conversion of meters during the year as follows, the reference mark indicating the figures in the table which are

TABLE VII. Consumers' gas meters: (A) Number owned, by size, December 31, 1916 — Continued

OPERATING COMPANY	ORDINARY METERS							PASSPORT METERS				Grand total	
	SIZES (NUMBER OF LIGHTS)							Total	SIZES (NUMBER OF LIGHTS)				Total
	300	400	500	600	800	1,000 or more	3		5	10			
SYSTEM	108	.....	.....	1	.....	.....	388, 108	1 181, 553	32, 951	.....	164, 504	552, 612	
.....	61	.....	.....	.....	.....	.....	88, 786	19, 761	5, 169	.....	24, 930	111, 685	
.....	33	.....	.....	.....	.....	.....	68, 686	18, 084	2, 599	.....	20, 683	87, 319	
.....	28	.....	.....	.....	.....	.....	22, 069	11, 567	600	.....	2, 267	24, 366	
.....	.....	.....	.....	.....	.....	.....	70, 376	11, 510	29, 036	21	40, 867	111, 343	
.....	14	.....	.....	.....	.....	.....	45, 859	14, 001	2, 941	.....	16, 942	62, 801	
.....	23	.....	.....	.....	.....	.....	46, 085	595	4, 697	.....	5, 292	51, 387	
Northern Union Gas.....	1	.....	.....	.....	.....	.....	43, 284	14, 391	10, 323	.....	24, 714	67, 898	
N. Y. & Queens Gas.....	.....	1	.....	.....	.....	.....	6, 085	674	3, 532	8	4, 214	10, 209	
Total.....	267	1	.....	1	.....	.....	688, 575	192, 775	86, 549	29	279, 353	967, 928	
BROOKLYN UNION SYSTEM	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Brooklyn Union Gas.....	50	.....	1	.....	.....	.....	421, 143	1, 124, 209	1, 173	3	24, 385	445, 528	
Newtown Gas.....	1	.....	.....	.....	.....	.....	46, 308	664	37	.....	701	47, 009	
Flatbush Gas.....	.....	.....	.....	.....	.....	.....	29, 585	11, 608	113	.....	781	30, 366	
Woodhaven Gas Light.....	.....	.....	.....	.....	.....	.....	12, 958	11, 853	62	.....	745	13, 703	
Jamaica Gas Light.....	.....	.....	.....	.....	.....	.....	8, 392	11, 573	26	1	600	8, 992	
Richmond Hill & Q. C. Gas.....	.....	.....	.....	.....	.....	.....	5, 001	11, 231	39	.....	270	5, 271	
Total.....	51	.....	1	.....	.....	.....	523, 387	27, 028	450	4	27, 482	550, 869	
ny	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	1	.....	.....	.....	.....	.....	33, 785	.....	5, 608	.....	6, 175	33, 785	
.....	2	.....	.....	.....	.....	.....	11, 047	504	2, 603	.....	3, 159	17, 222	
.....	.....	.....	.....	.....	.....	.....	11, 921	557	.....	.....	.....	15, 080	
.....	.....	.....	.....	.....	.....	.....	18, 889	7	325	.....	333	13, 218	
.....	.....	.....	.....	.....	.....	.....	9, 118	11	179	.....	182	9, 300	
.....	.....	.....	.....	.....	.....	.....	3, 788	4	145	.....	150	3, 918	
.....	2	.....	.....	.....	.....	.....	8, 343	.....	.....	.....	.....	8, 343	
Total.....	5	.....	.....	.....	.....	73	77, 982	1, 068	8, 595	3	9, 666	87, 645	
Grand total.....	323	1	1	1	1	73	1, 239, 944	230, 871	95, 594	36	316, 501	1, 606, 445	

TABLE VII. Consumers' gas meters: (B) Number bought.

OPERATING COMPANY	ORDINARY					
	SIZE (NUMBER)					
	3	5	10	20	30	45
<b>CONSOLIDATED SYSTEM</b>						
Consolidated Gas:						
Bought during year.....		9,900	650	....	100	137
Retired during year.....	3,417	532	136	89	22	18
Net increase.....	D 3,417	9,368	514	D 89	78	119
New Amsterdam Gas:						
Manhattan:						
Bought during year.....		1,405	315	50	25	27
Retired during year.....	1,121	180	92	20	8	7
Queens:						
Bought during year.....		1,100	3	5	11	....
Retired during year.....	66	45	3	....	....	....
Net increase — N. Amsterdam..	D 1,187	2,280	223	35	28	20
Central Union Gas:						
Bought during year.....		2,300	10	....	15	....
Retired during year.....	233	43	7	2	1	....
Net increase.....	D 233	2,257	3	D 2	14	....
Standard Gas Light:						
Bought during year.....		200	....	13	....	....
Retired during year.....	369	86	53	13	3	....
Net increase.....	D 369	114	D 53	....	D 3	....
N. Y. Mutual Gas Light:						
Bought during year.....	1,900	1,500	100	45	31	20
Retired during year.....	3,073	502	37	11	2	1
Net increase.....	D 1,173	998	63	34	29	19
Northern Union Gas:						
Bought during year.....		5,100	10	5	....	23
Retired during year.....	8	26	1	2	....	....
Net increase.....	D 8	5,074	9	3	....	23
N. Y. & Queens Gas:						
Bought during year.....		400	16	....	2	29
Retired during year.....	2	2	....	1	....	....
Net increase.....	D 2	398	16	D 1	2	29
Total, Consolidated system:						
Bought during year.....	1,900	21,905	1,104	118	184	236
Retired during year.....	8,289	1,416	329	138	36	26
Net increase.....	D 6,389	20,489	775	D 20	148	210
<b>BROOKLYN UNION SYSTEM</b>						
Brooklyn Union Gas:						
Bought during year.....	8	22,531	315	225	173	163
Retired during year.....	3,593	8,713	179	85	56	44
Net increase.....	D 3,585	13,818	136	140	117	119
Newtown Gas:						
Bought during year.....		3,209	32	....	6	....
Retired during year.....	15	10	1	....	....	....
Net increase.....	D 15	3,199	31	....	6	....
Flatbush Gas:						
Bought during year.....		2,088	33	25	42	31
Retired during year.....	46	9	....	1	....	....
Net increase.....	D 46	2,079	33	24	42	31
Woodhaven Gas Light:						
Bought during year.....		1,161	....	29	2	4
Retired during year.....	6	6	1	1	....	....
Net increase.....	D 6	1,155	D 1	28	2	4
Jamaica Gas Light:						
Bought during year.....		873	....	17	2	5
Retired during year.....	2	3	....	1	....	....
Net increase.....	D 2	870	....	16	2	5
Richmond Hill & Q. C. Gas:						
Bought during year.....		300	....	....	....	....
Retired during year.....	2	1	....	....	....	....
Net increase.....	D 2	299	....	....	....	....
Total, Brooklyn Union system:						
Bought during year.....	8	30,162	380	296	225	203
Retired during year.....	3,664	8,742	181	88	56	44
Net increase.....	D 3,656	21,420	199	208	169	159

For footnotes, see page 124.

number retired, and net increase in number owned, 1916

METERS								PREPAYMENT METERS			Grand total
OF LIGHTS)							Total	SIZE (NUMBER OF LIGHTS)		Total	
60	80	100	150	200	250	300		3	5		
.....	.....	38	.....	5	.....	.....	10,830	.....	4,404	4,404	15,234
4	.....	4	.....	.....	.....	.....	4,222	135	.....	135	4,357
D 4	.....	34	.....	5	.....	.....	6,608	D 135	4,404	4,369	10,877
10	.....	9	.....	4	.....	1	1,846	.....	650	650	2,496
3	.....	1	.....	.....	.....	.....	1,432	10	3	13	1,445
5	.....	.....	1	2	.....	2	1,129	.....	500	500	1,629
.....	.....	1	.....	1	.....	.....	116	1	.....	1	117
12	.....	7	1	5	.....	3	1,437	D 11	1,147	1,136	2,583
3	.....	9	.....	.....	.....	.....	2,337	.....	1,000	1,000	3,337
.....	.....	.....	.....	.....	.....	.....	286	42	4	46	332
3	.....	9	.....	.....	.....	.....	2,051	D 42	996	954	3,005
.....	.....	.....	.....	.....	.....	.....	213	.....	.....	.....	213
.....	.....	1	.....	.....	.....	.....	525	4	2	6	531
.....	.....	D 1	.....	.....	.....	.....	D 312	D 4	D 2	D 6	D 318
.....	.....	.....	.....	.....	.....	.....	3,596	.....	100	100	3,696
.....	.....	.....	.....	.....	.....	.....	3,626	.....	.....	.....	3,626
.....	.....	.....	.....	.....	.....	.....	D 30	.....	100	100	70
8	.....	7	.....	.....	.....	.....	5,153	.....	1,700	1,700	6,853
1	.....	.....	.....	.....	.....	.....	38	11	.....	11	49
7	.....	7	.....	.....	.....	.....	5,115	D 11	1,700	1,689	6,804
.....	.....	2	.....	.....	.....	.....	449	.....	.....	.....	449
.....	.....	.....	.....	.....	.....	.....	5	1	.....	1	6
.....	.....	2	.....	.....	.....	.....	444	D 1	.....	D 1	445
26	.....	65	1	11	.....	3	25,553	.....	8,354	8,354	33,907
8	.....	7	.....	1	.....	.....	10,250	204	9	213	10,463
18	.....	58	1	10	.....	3	15,303	D 204	8,345	8,141	23,444
39	.....	71	8	25	.....	.....	23,558	21	.....	1	23,559
16	.....	14	1	3	1	.....	12,705	70	.....	70	12,775
23	.....	57	7	22	D 1	.....	10,853	D 69	.....	D 69	10,784
1	.....	2	.....	3	1	.....	3,254	55	.....	55	3,309
.....	1	.....	.....	.....	.....	1	28	.....	.....	.....	28
1	D 1	2	.....	3	1	D 1	3,226	55	.....	55	3,281
12	.....	6	.....	.....	.....	.....	2,237	.....	.....	.....	2,237
.....	.....	.....	.....	.....	.....	.....	56	1	.....	1	57
12	.....	6	.....	.....	.....	.....	2,181	D 1	.....	D 1	2,180
1	.....	2	.....	.....	.....	.....	1,199	.....	.....	.....	1,199
.....	.....	.....	.....	.....	.....	.....	14	.....	.....	.....	14
1	.....	2	.....	.....	.....	.....	1,185	.....	.....	.....	1,185
2	.....	1	.....	.....	.....	.....	900	.....	.....	.....	900
.....	.....	.....	.....	.....	.....	.....	6	.....	.....	.....	6
2	.....	1	.....	.....	.....	.....	894	.....	.....	.....	894
.....	.....	.....	1	.....	.....	.....	301	.....	.....	.....	301
.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	3
.....	.....	.....	1	.....	.....	.....	298	.....	.....	.....	298
55	.....	82	9	28	1	.....	31,449	56	.....	56	31,505
16	1	14	1	3	1	1	12,812	71	.....	71	12,883
39	D 1	68	8	25	.....	D 1	18,637	D 15	.....	D 15	18,622

TABLE VII. Consumers' gas meters: (B) Number bought

OPERATING COMPANY	ORDINARY					
	SIZE (NUMBER					
	3	5	10	20	30	45
OTHER COMPANIES						
Kings County Lighting:						
Bought during year.....		3,000	18	85	9	8
Retired during year.....	2	4	1	....	....	....
Net increase.....	D 2	2,996	17	85	9	8
N. Y. & Richmond Gas:						
Bought during year.....		850	....	....	....	....
Retired during year.....	2	2	....	....	1	....
Net increase.....	D 2	848	....	....	D 1	....
Brooklyn Borough Gas:						
Bought during year.....		1,501	42	76	36	....
Retired during year.....		....	....	....	....	....
Net increase.....		1,601	42	76	36	....
Queens Borough G. & E.:						
Retired during year.....	1	6	....	....	....	1
Net decrease.....	D 1	D 6	....	....	....	D 1
Bronx Gas & Electric:						
Bought during year.....		400	12	9	3	....
Retired during year.....		2	....	....	....	....
Net increase.....		398	12	9	3	....
Total, Other companies:						
Bought during year.....		5,751	72	170	48	8
Retired during year.....	5	14	1	....	1	1
Net increase.....	D 5	5,737	71	170	47	7
Grand total:						
Bought during year.....	1,908	57,818	1,556	584	457	447
Retired during year.....	11,958	10,172	511	226	93	71
Net increase.....	D 10,050	47,646	1,045	358	364	376

NOTE.—The Astoria is not shown in this section of the table since it does not report any changes during the year. <sup>1</sup> Includes 4 meters reported as found. <sup>2</sup> Includes 1 meter reported as found. <sup>3</sup> Reported as found. <sup>4</sup> Includes 6 meters reported as found. <sup>5</sup> Includes 1 meter delivered



number retired,<sup>7</sup> and net increase in number owned, 1916 — Concluded

METERS								PREPAYMENT <sup>7</sup> METERS			Grand total
OF LIGHTS)							Total	SIZE (NUMBER OF LIGHTS)		Total	
60	80	100	150	200	250	300		3	5		
.....	.....	.....	.....	.....	.....	.....	3,120	.....	.....	.....	3,120
.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	7
.....	.....	.....	.....	.....	.....	.....	3,113	.....	.....	.....	3,113
.....	.....	.....	.....	.....	.....	* 30	880	.....	.....	.....	880
.....	.....	1	.....	.....	.....	.....	6	1	.....	1	7
.....	.....	D 1	.....	.....	.....	30	874	D 1	.....	D 1	873
.....	.....	.....	.....	.....	.....	.....	1,655	.....	200	200	1,855
.....	.....	.....	.....	.....	.....	.....	1,655	.....	200	200	1,855
.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	8
.....	.....	.....	.....	.....	.....	.....	D 8	.....	.....	.....	D 8
.....	.....	.....	.....	.....	.....	.....	424	.....	.....	.....	424
.....	.....	.....	.....	.....	.....	.....	2	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	.....	422	.....	.....	.....	422
.....	.....	.....	.....	.....	.....	30	6,079	.....	200	200	6,279
.....	.....	1	.....	.....	.....	.....	23	1	.....	1	24
.....	.....	D 1	.....	.....	.....	30	6,056	D 1	200	199	6,255
81	.....	147	10	39	1	33	63,081	56	8,554	8,610	71,691
24	1	22	1	4	1	1	23,085	276	9	285	23,370
57	D 1	125	9	35	.....	32	39,998	D 220	8,545	8,325	48,321

to works      \* Comprises 12 No. 1 meters having an individual capacity of 120 cu. ft. per hour and 18 No. 3 meters having an individual capacity of 1,200 cu. ft. per hour.      <sup>7</sup> Includes 1 condemned meter rebuilt.

TABLE VIII. DISPOSITION OF GAS

OPERATING COMPANY	Set but locked <sup>1</sup>	IN CONSUMERS' SERVICE	
		Ordinary	Prepayment
CONSOLIDATED SYSTEM			
Consolidated Gas.....	32,103	373,332	156,123
Astoria L., H. & P.....	.....	3	.....
New Amsterdam Gas.....	10,708	86,324	22,031
Manhattan.....	9,923	64,973	20,031
Queens.....	785	21,351	2,000
Central Union Gas.....	2,584	69,463	39,979
Standard Gas Light.....	2,870	44,855	16,594
N. Y. Mutual Gas Light.....	5,758	45,487	5,170
Northern Union Gas.....	1,933	42,701	23,953
N. Y. & Queens Gas.....	326	5,879	4,005
Total.....	56,282	668,044	267,855
BROOKLYN UNION SYSTEM			
Brooklyn Union Gas.....	17,904	415,436	23,430
Newtown Gas.....	1,124	45,791	645
Flatbush Gas.....	1,383	29,069	604
Woodhaven Gas Light.....	587	12,632	506
Jamaica Gas Light.....	458	8,029	480
Richmond Hill & Q. C. Gas.....	234	4,754	170
Total.....	21,690	515,711	25,835
OTHER COMPANIES			
Kings County Lighting.....	1,489	33,387	.....
N. Y. & Richmond Gas.....	445	10,752	6,017
Brooklyn Borough Gas.....	1,622	11,024	2,614
Queens Borough G. & E.....	5,854	12,498	303
Borough of Queens.....	5,230	8,733	153
Hempstead, Nassau Co.....	624	3,765	150
Bronx Gas & Electric.....	394	8,114	.....
Total.....	9,804	75,775	8,934
Grand total.....	87,776	1,259,530	302,624

<sup>1</sup> Meters set but locked are included in the data for those in consumers' service. The number of active meters is the total number in consumers' service, less those set but locked.

## METERS OWNED AT CLOSE OF 1916

In company service (all ordinary)	IN SHOP		IN STOCK		TOTAL	
	Ordinary	Prepayment	Ordinary	Prepayment	Owued	Active <sup>1</sup>
118	12,049	7,474	2,609	907	552,612	497,852
.....	.....	.....	.....	.....	3	3
18	2 N. S.	2 N. S.	2 2,423	2 889	111,686	97,647
8	2 N. S.	2 N. S.	2 1,685	2 622	87,319	75,081
10	2 N. S.	2 N. S.	2 738	2 267	24,366	22,586
25	2 N. S.	2 N. S.	2 888	2 888	111,243	106,858
17	877	217	110	131	62,801	58,579
3	160	32	445	90	51,387	44,899
17	363	207	203	454	67,898	64,721
11	.....	.....	195	209	10,299	9,558
209	2 13,449	2 7,930	2 6,873	2 3,568	967,928	879,617
81	1,714	366	3,912	589	445,528	420,962
5	322	26	190	30	47,009	45,312
5	332	30	179	147	30,366	28,290
.....	272	8	54	231	13,703	12,551
8	320	25	35	95	8,992	8,051
2	227	21	18	79	5,271	4,690
101	3,187	476	4,388	1,171	550,869	519,856
14	147	.....	237	.....	33,785	31,898
8	270	158	17	.....	17,222	16,324
9	889	544	.....	.....	15,080	12,016
11	.....	.....	377	29	13,218	6,947
8	.....	.....	377	29	9,300	3,656
3	.....	.....	.....	.....	3,918	3,291
4	96	.....	129	.....	8,343	7,720
46	1,402	702	760	29	87,648	74,905
356	2 18,038	2 9,108	2 12,021	2 4,768	1,606,445	1,474,378

<sup>1</sup>In the reports of the New Amsterdam and Central Union, "In shop" and "In stock" are combined. They are here entered under "In stock."

TABLE IX. MATERIALS OF GAS MANUFACTURE.

COMPANY AND KIND OF COAL	On hand at beginning of year	Received during year	Total	Under boilers
<b>STEAM COAL, ANTHRACITE</b>				
<b>CONSOLIDATED SYSTEM</b>				
Consolidated Gas.....	14,392	537,174	551,566	483,611
New Amsterdam Gas.....	40,508	326,975	367,483	333,375
Central Union Gas.....	39,945	438,174	478,119	170,522
Standard Gas Light.....	6,716	146,488	153,204	150,806
N. Y. Mutual Gas Light.....	.....	66,076	66,076	66,076
N. Y. & Queens Gas.....	1,610	19,586	21,196	21,010
Total.....	103,171	1,534,473	1,637,644	1,225,400
<b>BROOKLYN UNION SYSTEM</b>				
Brooklyn Union Gas.....	(1)	<sup>1</sup> 377,920	<sup>1</sup> 377,920	<sup>1</sup> 377,920
<b>OTHER COMPANIES</b>				
Kings County Lighting <sup>2</sup> .....	4,809	58,150	62,959	44,484
N. Y. & Richmond Gas.....	2,556	54,997	57,553	55,922
Brooklyn Borough Gas.....	.....	24,584	24,584	17,824
Bronx Gas & Electric.....	(4)	<sup>5</sup> 25,010	25,010	<sup>5</sup> 25,010
Total <sup>3</sup> .....	7,365	162,741	170,106	143,240
Grand total <sup>3</sup> .....	110,536	2,075,134	2,185,670	1,746,560
<b>STEAM COAL, BITUMINOUS</b>				
Astoria L., H. & P.....	1,257	207,639	208,896	174,104
New Amsterdam Gas.....	3,433	.....	3,433	2,839
N. Y. & Queens Gas.....	100	40,790	40,890	36,173
Brooklyn Union Gas.....	<sup>1</sup> 262,391	<sup>1</sup> 470,669	<sup>1</sup> 733,060	217,037
Brooklyn Borough Gas.....	7,585	44,486	52,071	47,445
Queens Borough G. & E.....	17,620	60,477	78,097	61,245
Bronx Gas & Electric.....	(4)	<sup>5</sup> 4,640	4,640	<sup>5</sup> 4,640
Total <sup>3</sup> .....	292,386	828,701	1,121,087	543,483
<b>GAS COAL, ANTHRACITE</b>				
<b>CONSOLIDATED SYSTEM</b>				
Consolidated Gas.....	1,280,367	1,737,047	3,017,414	.....
Astoria L., H. & P.....	279,295	952,310	1,231,605	51,224
New Amsterdam Gas.....	1,000,273	1,156,269	2,156,542	.....
Central Union Gas.....	53,572	563,125	616,697	.....
Standard Gas Light.....	<sup>10</sup> 216,100	769,091	985,191	55,430
N. Y. Mutual Gas Light.....	587,895	401,106	989,001	59,290
N. Y. & Queens Gas.....	12,320	112,941	125,261	.....
Total.....	3,429,822	5,691,889	9,121,711	165,944
<b>BROOKLYN UNION SYSTEM</b>				
Brooklyn Union Gas.....	2,538,706	5,122,901	7,661,607	381,574
<b>OTHER COMPANIES</b>				
Kings County Lighting.....	165,468	391,019	556,487	66,513
N. Y. & Richmond Gas.....	36,049	153,629	189,678	4,269
Brooklyn Borough Gas.....	41,294	153,149	194,443	1,973
Queens Borough G. & E.....	45,702	123,995	169,697	<sup>11</sup> 7,018
Bronx Gas & Electric.....	12,656	97,821	110,477	2,730
Total.....	301,169	919,613	1,220,782	82,503
Grand total.....	6,269,697	11,734,403	18,004,100	630,021
<b>GAS COAL, BITUMINOUS</b>				
Consolidated Gas.....	562,868	.....	562,868	.....
Astoria L., H. & P.....	2,854,129	7,234,242	10,088,371	2,338
Central Union Gas.....	91,336	934,143	1,025,479	.....
Total.....	3,508,333	8,168,385	11,676,718	2,338
Grand total, all coal.....	10,180,952	22,806,623	32,987,575	2,922,402

NOTE. — Companies omitted under any kind of material report no such material. Point of delivery is reported as companies' works or docks.

<sup>1</sup> Respondent does not separately report anthracite and bituminous steam coal except quantity used under boilers and value thereof; all other data are shown under bituminous, except that an amount equal to quantity used is arbitrarily entered under amount received. <sup>2</sup> Anthracite and bituminous steam coal are not separately reported; both are included under anthracite. <sup>3</sup> Not reported as a separate expense. <sup>4</sup> Included in the corresponding figure for electrical department (see Table XXI, B). <sup>5</sup> Represents the difference between the amount used in the electrical department and the total amount reported as used during the year. <sup>6</sup> Stock expense appor-

## INCLUDING CERTAIN RESIDUALS, 1916: (A) Coal (cwt.)

USED DURING YEAR			Sold during year	On hand at close of year	COST OF COAL USED		
In generators or in retorts	Elsewhere	Total <sup>1</sup>			Stock expense	Aggregate	Per cwt. (cents)
.....	46,602	530,213	.....	21,353	\$4,463 87	\$85,256 92	16.08
.....	10,617	343,992	.....	23,491	668 34	56,160 66	16.33
.....	.....	170,522	5,295	302,302	4,341 53	24,695 39	14.48
.....	758	151,564	.....	1,640	216 65	18,021 95	11.89
.....	.....	66,076	.....	.....	991 78	9,841 18	14.89
.....	.....	21,010	89	97	495 17	3,199 20	15.23
.....	57,977	1,283,377	5,384	348,883	\$11,177 34	\$197,175 30	15.36
.....	(1)	1 377,920	.....	(1)	(1)	1 \$41,887 12	1 11.08
.....	1,360	45,844	.....	17,115	\$303 41	\$7,149 97	15.60
.....	787	56,709	.....	844	209 91	7,563 83	13.34
.....	.....	17,824	.....	6,760	(2)	1,338 97	7.51
.....	.....	25,010	.....	(4)	6 57 08	7 2,482 41	9.93
.....	2,147	145,387	.....	24,719	\$570 40	\$18,535 18	12.75
.....	60,124	1,806,684	5,384	373,602	\$11,747 74	\$257,597 60	14.26
.....	16,268	190,372	2	18,522	\$449 93	\$25,929 82	13.62
.....	.....	2,839	.....	594	.....	348 49	12.28
.....	.....	36,173	.....	4,717	1,036 55	5,617 60	15.53
.....	1 256,919	1 473,956	.....	1 259,104	1 3,109 78	1 53,841 37	1 11.36
.....	1,407	48,852	.....	3,219	(3)	7,599 98	15.56
.....	.....	61,245	.....	16,852	(3)	9,515 72	15.54
.....	.....	4,640	.....	(4)	6 40 90	7 600 98	12.95
.....	274,594	818,077	2	303,008	\$4,637 16	\$103,453 96	12.65
(Generators)						(Water-gas)	
2,026,008	381	2,026,389	5,006	986,019	\$31,527 81	\$467,438 54	23.07
831,670	28,834	911,728	1,798	318,079	5,246 86	210,248 01	23.06
1,425,870	786	1,426,656	13,193	716,693	9,432 03	320,659 17	22.48
563,125	.....	563,125	.....	53,572	9,628 61	136,917 57	22.31
690,048	262	745,740	7,169	232,282	3,193 57	167,141 77	22.41
814,602	.....	873,892	2,700	112,409	7,840 21	195,456 89	22.37
108,604	.....	108,604	868	15,789	3,162 85	27,092 46	24.95
6,459,927	30,263	6,656,134	30,734	2,434,843	\$70,031 94	\$1,524,954 41	22.91
5,190,493	10,988	5,583,055	80,328	1,998,224	\$9,608 50	\$1,235,443 57	22.13
356,400	617	423,530	2,010	130,947	\$1,277 61	\$96,037 24	22.68
150,016	.....	154,285	41	35,352	1,119 60	35,296 30	22.88
153,989	441	156,403	1,848	36,192	944 37	36,033 19	23.04
118,489	.....	125,507	.....	44,190	(3)	28,065 94	22.36
70,680	67	73,477	672	36,328	440 58	16,555 20	22.53
849,574	1,125	933,202	4,571	283,009	\$3,782 16	\$211,987 87	22.72
12,499,994	42,376	13,172,391	115,633	4,716,076	\$83,422 60	\$2,972,385 85	22.57
(Retorts)						(Coal-gas)	
18,343	.....	18,343	28,872	515,653	\$5,698 66	\$2,926 89	15.96
6,094,000	.....	6,096,338	8	3,992,025	36,788 15	916,905 77	15.04
939,894	.....	939,894	.....	85,585	5,936 72	145,646 41	15.50
7,052,237	.....	7,054,575	28,880	4,593,263	\$48,423 53	\$1,065,479 07	15.10
19,552,231	377,094	22,851,727	149,899	9,985,949	\$148,231 03	\$4,398,916 48	19.25

tioned to gas and electrical departments by the Bureau of Statistics and Accounts of this Commission according to the number of pounds consumed in each. <sup>7</sup> Division made by assigning to the gas and electrical departments, respectively, their shares of the total cost, based on the unit cost of this kind of fuel, the number of pounds of coal consumed by each, and adjusting this cost to the cost as per operating expenses. <sup>8</sup> See note 2. <sup>9</sup> Stock expense included in operating expenses, but not separately, and not included here. Estimated on basis of coal used, \$216.49 for bituminous steam, and \$411.32 for anthracite gas. <sup>10</sup> Includes correction of 10,277 cwt. from amount reported at close of 1915 due to inventory adjustment. <sup>11</sup> Anthracite dust.

TABLE IX. Materials of gas manufacture, including certain

COMPANY	OIL CONTRACTS			On hand at beginning of year	Received during year <sup>1</sup>
	TERMS		Amount remaining to be delivered under contract		
	Price (cents)	Quantity (gallons)			
<b>CONSOLIDATED SYSTEM</b>					
Consolidated Gas.....	3.035	275,000,000	(2)	391,612 <sup>2</sup>	30,680,134
Astoria L., H. & P.....	3.035			1,476,736	29,246,014
New Amsterdam Gas.....	3.035			1,107,074	21,592,136
Central Union Gas.....	3.035			276,933	11,738,730
Standard Gas Light.....	3.045			219,861	9,300,594
N. Y. & Queens Gas.....	3.090	28,000,000	.....	131,005	1,231,199
N. Y. Mutual Gas Light....	3.035			322,988	10,781,132
Total.....	—	—	.....	3,926,209	114,569,939
<b>BROOKLYN UNION SYSTEM</b>					
Brooklyn Union Gas.....	3.035	171,000,000	.....	2,106,473	73,432,372
<b>OTHER COMPANIES</b>					
Kings County Lighting.....	{ 4.575	7,000,000	.....	444,168	4,422,706
	{ 5.375	2,500,000	278,187		
N. Y. & Richmond Gas.....	3.325	<sup>10</sup> 6,000,000	<sup>11</sup> 1,500,000	62,846	1,771,594
Brooklyn Borough Gas.....	{ 3.875	2,000,000	.....	110,734	1,912,571
	{ 5.200	2,200,000	2,196,867		
Queens Borough G. & E....	<sup>12</sup> 4.000	3,500,000	.....	268,396	1,693,538
	<sup>13</sup> 4.850	2,000,000	1,095,382		
Bronx Gas & Electric.....	{ 3.500	2,000,000	.....	158,466	902,911
	{ 5.000	1,000,000	786,829		
Total.....	—	—	5,857,265	1,044,610	10,703,320
Grand total.....	—	—	5,857,265	7,077,292	198,705,631

NOTE.— Companies omitted report no oil used. Oil is delivered at docks or works of company. Oil reported by the companies as ranging from 28° to 34° gravity Baumé, with the qualification that it must not be less than 34°. Oils are usually tested in degrees Baumé, 10° being equivalent to a specific gravity of 1.0, and increases in the former scale representing decreases in the latter, so that 28° Baumé is equivalent to a specific gravity of 0.8660, and 34° to 0.8536.

<sup>1</sup> The amounts received during the year agree with the amounts reported as delivered under the oil contracts.

<sup>2</sup> The Consolidated Gas also reports deliveries under its contract to companies outside the First District as follows: Westchester Lighting, 6,985,636 gals.; Northern Westchester Lighting, 238,947; Peekskill Lighting & Railroad, 219,711.

<sup>3</sup> Not reported as a separate expense.

<sup>4</sup> Of this, \$334.43 is cost of oil used in coal-gas manufacture.

<sup>5</sup> This amount is used by the New Amsterdam to enrich gas of the Astoria and is excluded from amount shown as being received by the latter while it is included in that shown for the New Amsterdam.

residuals, 1916: (B) Gas oil (gallons) and terms of oil contract

Total	Used in coal-gas manufacture	Used in water-gas manufacture	On hand at close of year	COST OF GAS OIL USED		
				Stock expense	Aggregate	Per gallon (cents)
31,071,746	10,995	29,411,541	1,649,210	( <sup>5</sup> )	<sup>4</sup> \$892,974 75	3.04
30,722,750	[ 1,579,445 ]	28,479,428	2,243,322	( <sup>5</sup> )	<sup>6</sup> 868,622 54	3.05
22,899,210	<sup>5</sup> 1,579,445	19,911,489	1,208,276	\$230 94	<sup>7</sup> 652,445 54	3.04
12,015,663	.....	11,619,387	396,276	( <sup>5</sup> )	354,391 28	3.05
9,520,455	.....	8,468,733	1,051,722	( <sup>5</sup> )	257,872 93	3.05
1,362,204	.....	1,238,225	123,979	799 99	39,061 14	3.15
11,104,120	.....	10,772,072	332,048	( <sup>5</sup> )	326,932 40	3.04
118,496,148	1,590,440	109,900,875	7,004,833	\$1,030 93	\$3,392,300 58	3.04
75,538,845	.....	66,959,036	<sup>8</sup> 8,578,382	\$870 38	\$2,032,908 16	3.04
4,866,874	.....	4,520,841	346,033	\$217 13	\$222,047 12	4.91
1,834,440	.....	1,800,983	33,457	10 80	59,964 57	3.33
2,023,305	.....	1,895,069	128,236	( <sup>5</sup> )	73,350 15	3.87
1,961,934	.....	1,716,703	245,231	( <sup>5</sup> )	74,272 92	4.33
1,061,377	.....	950,823	110,554	( <sup>5</sup> )	34,818 02	3.66
11,747,930	.....	10,884,419	863,511	\$227 93	\$464,452 78	4.27
205,782,923	1,590,440	187,744,330	<sup>14</sup> 16,446,726	\$2,120 24	\$5,889,661 52	3.11

<sup>5</sup> In addition the company charges expenses for coal-gas enriched by the New Amsterdam, \$46,936.98, which figure is derived as follows: \$47,949.33, cost of oil; less value of tar produced, \$5,279.35; plus 10% of net, \$4,267.

<sup>7</sup> Includes \$47,949.33, cost of oil used in enriching coal-gas of the Astoria.

<sup>8</sup> "Contract expired Dec. 31, 1916 — 777,789 gallons ordered in December not delivered until January, 1917."

<sup>9</sup> In addition company reports 1,427 gallons sold.

<sup>10</sup> The contract calls for amount required from July 1, 1914, to June 30, 1917, and 2,000,000 gallons is estimated by company as the yearly requirement.

<sup>11</sup> "Approximately."

<sup>12</sup> Boat delivery, 4 cents per gallon; tank-car delivery, 4.3 cents.

<sup>13</sup> Boat delivery, 4.85 cents per gallon; tank-car delivery, 5.12 cents.

<sup>14</sup> See note 9.

TABLE IX. Materials of gas manufacture, including

COMPANY AND KIND OF MATERIAL	On hand at beginning of year	Bought during year *	Made during year	Used under boilers
<b>COKE AND BREEZE (CWT.)</b>				
<b>CONSOLIDATED SYSTEM</b>				
Consolidated Gas.....	12,867	317,780	12,468	82,239
Astoria L., H. & P.....	81,369	.....	4,257,844	421,260
New Amsterdam Gas.....	19,169	204,252	.....	21,425
Central Union Gas.....	15,330	.....	629,393	120,523
Standard Gas Light.....	.....	42,924	.....	28,786
Northern Union Gas <sup>1</sup> .....	4,410	8,447	.....	10,447
Total.....	133,145	573,403	4,899,705	684,680
<b>OTHER COMPANIES</b>				
N. Y. & Richmond Gas.....	4	.....	.....	.....
Queens Borough G. & E.....	.....	395	.....	.....
Grand total.....	133,149	573,798	4,899,705	684,680
<b>COAL-GAS TAR (GALS.)</b>				
<b>CONSOLIDATED SYSTEM</b>				
Consolidated Gas.....	2,860	.....	10,288	.....
Astoria L., H. & P.....	186,702	.....	3,797,956	.....
Central Union Gas.....	35,756	.....	502,276	.....
Total.....	225,318	.....	4,310,520	.....
<b>OTHER COMPANIES</b>				
N. Y. & Richmond Gas.....	32,483	.....	.....	.....
Grand total.....	257,801	.....	4,310,520	.....
<b>WATER-GAS TAR (GALS.)</b>				
<b>CONSOLIDATED SYSTEM</b>				
Consolidated Gas.....	306,255	.....	5,244,616	2,180,350
Astoria L., H. & P.....	392,053	.....	<sup>10</sup> { 263,967 } 5,030,238	1,068,763
New Amsterdam Gas.....	146,434	<sup>10</sup> { 263,967 }	<sup>10</sup> 3,670,347	<sup>10</sup> 2,146,303
Central Union Gas.....	11,355	.....	2,211,383	1,379,781
Standard Gas Light.....	28,628	.....	1,644,762	287,740
N. Y. Mutual Gas Light.....	89,498	.....	1,597,688	1,088,196
Total.....	974,223	.....	19,399,034	8,151,133
<b>BROOKLYN UNION SYSTEM</b>				
Brooklyn Union Gas.....	566,039	.....	10,316,519	9,826,637
<b>OTHER COMPANIES</b>				
Kings County Lighting.....	70,297	.....	535,096	597,596
N. Y. & Richmond Gas.....	<sup>13</sup> 315,899	.....	253,773	.....
Brooklyn Borough Gas.....	<sup>17</sup> 40,000	.....	329,523	.....
Queens Borough G. & E.....	.....	.....	94,402	85,915
Bronx Gas & Electric.....	.....	.....	<sup>19</sup> 266,007	244,056
Total.....	426,196	.....	1,478,801	927,567
Grand total.....	1,966,458	.....	31,194,354	18,905,337

NOTE.— Companies omitted under any kind of material report none.

\* All bought from associated companies except as noted.

<sup>1</sup> Used under coal-gas retorts.<sup>2</sup> Residual expense, \$106.44.<sup>3</sup> Sold to associated companies.<sup>4</sup> Residual expense, \$81,820.69.<sup>5</sup> Expense, labor and cartage, \$708.70.<sup>6</sup> Residual expense, \$12,904.34.<sup>7</sup> Breeze only.<sup>8</sup> Bought of other than associated companies; expense, labor and cartage, \$17.65.<sup>9</sup> Residual expense, \$3,774.97.<sup>10</sup> Included in quantity of water-gas tar here entered as manufactured and used under its boilers by the New Amsterdam is 263,967 gallons (estimated) resulting from the enriching of the Astoria's gas by the New Amsterdam. The value of this tar (\$5,279.35) was credited by the New Amsterdam to the Astoria in rendering its bill. See note 6, Division B.<sup>11</sup> Residual expense, \$474.85.<sup>12</sup> Residual expense, \$36.83.



certain residuals, 1916: (C) Coke and tar

Used in generators (or under retorts)	Used else- where	Sold during year (to the public except as specified)	On hand at close of year	COST OF RESIDUALS BOUGHT*		RECEIVED FOR RESIDU- ALS SOLD	
				Total	Per unit (cents)	Total	Per unit (cents)
{ 182,580 113,765 1,219,518 1,578,877 195,599 270,011 165,534 10,654 }	58,315 157,635 4,681 12,513 1,010	4,969 { 1,224,622 642,212 30 } 165,703	1,247 95,089 1,686 10,439 2,474 2,410	\$46,324 28 ..... \$31,947 17 ..... 3,852 59 1,140 27	14.58 ..... 15.64 ..... 8.98 13.50	\$1,146 89 { 240,695 43 98,427 56 4 76 } \$42,996 11 ..... .....	23.08 19.65 15.33 15.87 25.95 ..... .....
2,536,538	234,154	2,037,536	113,345	\$83,264 31	14.52	\$383,270 75	18.81
4	80	.....	315	\$119 49	30.25	.....	.....
2,536,542	234,234	2,037,536	113,660	\$83,383 80	14.53	\$383,270 75	18.81
.....	50	200 3,514,266 506,708	12,898 470,392 31,324	..... ..... .....	..... ..... .....	\$5 50 106,698 83 15,321 22	2.75 3.04 3.02
.....	50	4,021,174	514,614	.....	.....	\$122,025 55	3.03
.....	.....	32,483	.....	.....	.....	812 07	2.50
.....	50	4,053,657	514,614	.....	.....	\$122,837 62	3.03
.....	960	{ 2,980,093 10 [263,969] 4,205,844 1,525,863 802,562 1,323,358 503,346 }	390,428 146,724 144,615 40,395 62,292 95,644	..... ..... 10 \$5,279 35 ..... ..... .....	..... ..... 10 2.00 ..... ..... .....	9 \$86,280 07 { 10 [5,279 35] 118,082 23 11 37,269 26 12 23,420 13 13 38,480 36 14,709 88 }	2.90 10 2.00 2.81 2.44 2.92 2.91 2.92
.....	960	11,341,066	880,098	\$5,279 35	2.00	\$318,241 93	2.81
.....	100	525,771	530,050	.....	.....	\$15,774 13	3.00
.....	.....	1,200 550,154 300,809 150 21,951	6,597 19,518 68,714 8,337 .....	..... ..... ..... ..... .....	..... ..... ..... ..... .....	14 \$60 00 16 14,111 86 18 9,026 32 8 50 21 838 66	5.00 2.57 3.00 5.67 3.82
.....	.....	874,264	103,166	.....	.....	\$24,045 34	2.75
.....	1,060	12,741,101	1,513,314	\$5,279 35	2.00	\$358,061 40	2.81

<sup>12</sup> Residual expense, \$817.22.  
<sup>14</sup> Residual expense, \$20.60.  
<sup>15</sup> Includes correction of 229,843 gallons from amount reported at close of 1915 due to inventory adjustment.  
<sup>16</sup> Residual expense, \$297.41. Figure entered in table is amount at which residuals were taken into Materials and supplies account; the amount credited to Revenues for coal and water-gas tar sales combined was \$16,014.86.  
<sup>17</sup> "The amounts shown on hand at first of year were placed on our books in February, 1916, after an inventory, although not shown on last year's report. These residuals were produced prior to 1916."  
<sup>18</sup> Residual expense, \$394.05.  
<sup>19</sup> Company does not report amount bought or made. Figure tabulated here is the amount reported as used and sold.  
<sup>20</sup> In addition, the N. Y. & Queens reports sales of an unknown quantity for \$36.00. See also notes 16 and 21.  
<sup>21</sup> Residual expense, \$349.40.

TABLE X. PRODUCTION OF GAS (M CU. FT.), BY COMPANIES AND STATIONS, 1916: (A) Make and send-out during the year

COMPANY AND STATION	GAS MADE			Gas sent out during year <sup>1</sup>	Candle power (city test)
	M cu. ft. registered	Average temperature	M cu. ft. corrected		
CONSOLIDATED SYSTEM					
Consolidated Gas...	7,418,649	—	7,163,183	7,160,586	22.40
14th street and 1	1,300	39°	1,368	4,133,868	22.56
42d street and 1	6,217	55°	6,305	273,147	22.40
21st street and	6,301,790	72°	6,092,649	544,895	22.51
44th street and	—	—	—	1,148,032	22.55
99th street and	1,109,227	76°	1,062,861	1,060,583	22.18
Astoria L., H. & P., Astoria.	9,708,489	—	9,196,968	9,190,604	14.65
Coal gas	3,097,130	69°	3,033,565	N. B.	26.25
Water gas	6,611,169	85°	6,163,400	N. B.	22.57
New Amsterdam Gas, L. I. City (water gas)	5,388,005	85°	5,026,450	5,028,063	14.55
Central Union Gas, 139th street and East river.	5,180,630	—	5,060,504	5,069,804	13.16
Coal gas	492,060	79°	483,059	N. B.	27.58
Water gas	2,687,984	85°	2,576,145	N. B.	22.62
Standard Gas Light, 116th street and East river (water gas)	2,291,328	83°	2,153,214	2,151,394	22.50
N. Y. Mutual Gas Light, 11th street and Avenue D (water gas)	2,656,371	72°	2,571,367	2,571,245	21.75
N. Y. & Queens Gas, Flushing (water gas)	N. R.	N. R.	284,713	284,936	—
Total	—	—	29,455,090	29,451,830	—
BROOKLYN UNION SYSTEM					
Brooklyn Union Gas (water gas):	2,144,960	77°	2,052,273	N. B.	23.11
5th and Hoyt streets (Citizens)	2,582,834	80°	2,449,423	N. B.	23.99
Nervins and DeGraw streets (Fulton)	4,309,431	75°	4,140,340	N. B.	23.71
Kent avenue and Cross street (Nassau)	4,977,691	82°	4,872,702	N. B.	23.72
Foot North 12th street (Williamsburg)	338,667	71°	319,028	N. B.	23.71
Mapleth and Porter avenues (Equity)	2,583,833	81°	2,541,750	N. B.	22.30
19th street and Gowanus canal (Metropolitan)	—	—	—	—	—
Total	17,027,426	—	16,175,516	16,173,349	—

OTHER COMPANIES						
	coke gas (water gas)	1,120,563	75°	1,070,266	1,070,312	22.75
	land (water gas)	533,554	103°	463,443	463,567	31.75
	or gas	505,796	60°	470,745	470,841	22.00
	ness (water gas)	408,794	85°	377,802	377,819	(c)
		236,167	75°	215,888	215,912	23.16
Total		2,794,873	—	2,602,943	2,603,451	—
Grand total		—	—	48,233,555	48,233,630	—

the table produce no gas.  
on company basis, with production. That is, figures include all gas used or lost at station and gas received for distribution  
a same company, and exclude gas sent to other stations of same company and gas received from other companies for distribu-  
al-gas plants, were operating only a few days, conditions were not normal."  
at river sent 5,543,091 M cu. ft. of water gas to other Consolidated stations, from which it was in turn sent out to distribution  
river, 4,132,455 M. cu. ft.; 42d street and North river, 267,600 M. cu. ft.; 44th street and North river, 1,148,096 M cu. ft.

TABLE X. Production of gas (M cu. ft.), by companies and stations, 1916: (B) Daily make and send-out — maximum, minimum and average, with dates

COMPANY AND STATION	24-HOUR MAKE				Average	24-HOUR SEND-OUT <sup>1</sup>						
	MAXIMUM		MINIMUM			Amount	Date	Amount	Date			
	Amount	Date	Amount	Date								
CONSOLIDATED SYSTEM												
Consolidated Gas	31,811	Nov. 15	3,960	Aug. 6	18,878	32,135	Jan. 16	5,145	Aug. 6	12,871	28,539	19,554
14th street and East river <sup>2</sup>	441	Dec. 30	124	Dec. 28	44	19,226	Dec. 30	4,925	Aug. 7	N. R.	N. R.	11,295
43d street and North river <sup>3</sup>	571	Dec. 27	251	Dec. 20	17	8,086	Dec. 31	123	July 23	N. R.	N. R.	746
21st street and East river	26,559	Nov. 15	8,554	July 4	16,047	9,314	Dec. 13	95	July 9	N. R.	N. R.	1,489
44th street and North river						4,556	Dec. 20	2,324	Jan. 9	N. R.	N. R.	2,136
59th street and East river	5,252	Nov. 15	2,039	Jan. 23	2,904	7,893	Oct. 17	82	May 20	N. R.	N. R.	2,898
Astoria L. H. & P.	55,162	Feb. 15	17,873	Aug. 24	25,136	N. S.	Feb. 14	16,169	Aug. 5	21,708	29,480	55,187
Coal gas	15,108	Jan. 9	8,740	Mar. 26	8,268	N. S.		N. S.		N. S.	N. S.	N. S.
Water gas	22,438	Dec. 20	12,060	Aug. 23	16,840	N. S.		N. S.		N. S.	N. S.	N. S.
New Amsterdam Gas	21,940	Dec. 19	5,972	Aug. 18	13,733	21,966	Dec. 19	5,058	Aug. 8	10,087	17,090	13,728
Central Union Gas	10,804	Dec. 4	6,753	July 31	8,559	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	8,558
Coal gas	2,786	Jan. 2	770	May 24	1,320	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. S.
Water gas	8,360	Oct. 15	5,946	July 31	7,039	N. R.	N. R.	N. R.	N. R.	N. R.	N. R.	N. S.
Standard Gas Light	10,279	Dec. 23	3,055	July 23	5,853	N. R.	N. R.	N. R.	N. R.	4,010	5,566	6,878
N. Y. Mutual Gas Light	10,674	Dec. 19	5,106	July 31	7,026	N. R.	N. R.	N. R.	N. R.	17,441	9,473	7,026
N. Y. & Queens Gas	1,080	Jan. 10	330	Mar. 23	778	1,000	Feb. 14	438	Aug. 6	7,744	865	779
Total					80,479							80,499
EN												
	7,601	Sept. 3	2,080	April 25	5,807							
	9,236	Oct. 14	3,981	July 4	6,082							
t	16,219	Dec. 18	6,706	Aug. 24	11,312	59,267	Dec. 23	30,145	Aug. 8	37,497	55,880	44,190
	17,981	Jan. 18	8,995	July 4	12,767							
	996	Nov. 6	411	Sept. 16	572							
al.	11,086	Dec. 31	2,053	Sept. 1	6,945							
Total	59,983	Dec. 18	30,806	Aug. 6	44,195	59,267	Dec. 23	30,145	Aug. 8	37,497	55,880	44,190

GAS COMPANIES	1907		1908		1909		1910		1911		1912		1913		1914	
	Dec. 23	Aug. 17	Dec. 22	Aug. 13	Dec. 21	Aug. 15	Dec. 20	Aug. 14	Dec. 19	Aug. 13	Dec. 18	Aug. 12	Dec. 17	Aug. 11	Dec. 16	Aug. 10
Kings County Lighting	3,097	2,367	2,024	3,837	2,219	2,767	3,022	2,994								
N. Y. & Richmond Gas	1,736	1,016	1,390	1,690	1,031	1,136	1,456	1,380								
Brooklyn Borough Gas	1,776	540	1,236	1,890	918	1,456	1,359	1,357								
Queens Borough G. & E.	2,347	577	1,032	2,167	652	1,406	1,616	1,032								
Brooklyn Gas & Electric	678	446	559	836	453	544	787	590								
Total.....	—	—	7,111	—	—	—	—	7,113								
Grand total.....	—	—	131,786	—	—	—	—	131,772								

1. For annual consumption and other information.

2. For annual consumption and other information.

a few days, conditions were not normal.

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TABLE X. Production of gas (M cu. ft.), by companies and stations, 1916: (C) Production ratios

	M-hour capacity of operations retorts	Average make to capacity	Ratios (Per Cent)				SEND-OUT: TO CAPACITY	
			MAXIMUM AND MINIMUM MAKE TO CAPACITY		Average to maximum send-out:	Minimum day	Maximum day	Minimum day
			Maximum day	Minimum day				
Brooklyn U	48,500	48.08	74.85	81.15	60.88	75.81	19.11	
5th and	5,000	0.08	8.82	3.49	18.75	(7)	(7)	
Nevis	4,500	0.38	12.00	5.58	24.17	(7)	(7)	
Kent &	27,500	60.52	96.58	31.11	15.90	(7)	(7)	
Foot N					68.85			
Maipoi	5,500	28.80	95.49	37.07	37.08	139.35	1.49	
12th st	45,000	45.84	78.14	29.78	68.03	81.80	55.03	
river (water gas)	20,000	41.44	75.54	18.70				
va. D (water gas)	25,000	67.36	86.75	48.24				
river	30,000	45.77	73.13	19.91	63.45	75.33	18.80	
	11,500	78.69	88.73	38.77				
	8,500	37.71	79.00	32.00				
	8,000	67.99	104.54	74.33				
	10,500	56.03	97.90	29.10				
	24,000	29.38	44.43	21.28				
	2,750	28.39	39.37	11.64	77.90	36.36	23.30	
Total.....	166,250	48.41						
Brooklyn U	8,000	70.08	95.01	38.80	74.56	79.98	40.68	
5th and	10,000	66.92	93.36	30.31				
Nevis	18,000	62.84	90.11	37.26				
Kent &	20,000	63.94	89.91	43.48				
Foot N	2,100	41.52	47.88	19.57				
Maipoi	16,000	43.41	69.29	13.71				
12th st	74,100	59.64	80.95	41.57	74.56	79.98	40.68	
river	7,300	40.06	54.75	31.05	75.23	53.25	30.40	
va. D	3,000	43.67	57.87	35.87	78.94	54.53	34.03	
Island	3,600	35.72	49.81	15.00	68.46	53.22	25.35	
	3,100	33.29	76.03	8.94	47.02	69.90	17.81	
union	1,800	31.84	47.45	24.11	70.57	45.19	24.49	
Total.....	18,850	37.72						
Grand total.....	259,200	50.84						

1 See general note and note 1, Division A. 2 Ratios not significant because of inter-union transactions. See note 3, Division A. 3 Manufacture water gas only. 4 Corrected from last year's returns. 5 Does not include unused plants of the Northern Union (450 M) and the New York & Richmond (500 M).

TABLE XL GAS STATION RECORDS AND PERFORMANCE RATIOS, 1916: (A) Coal gas

COMPANY AND STATION	USE OF RETORTS — AVERAGES				GAS YIELD		
	Number of retorts in action <sup>1</sup>	Charge per retort (lbs.) <sup>1</sup>	Period of carbonization (hrs.) <sup>1</sup>	Make per retort per day <sup>1</sup>	Coal carbonized (lbs.)	Quantity (M cu. ft.)	Cu. ft. per pound of coal
Consolidated Gas.....	—	—	—	—	1,834,869	7,673	14.18
14th street and East river.....	60	(5)	(5)	5,472	383,049	1,368	13.57
42d street and North river.....	78	(5)	(5)	6,736	1,451,220	6,805	14.34
Astoria L., H. & P., Astoria.....	275	1,236	6 to 7½	22,126	609,400,019	3,033,565	4.98
Central Union Gas.....	55	1,429	6 to 8	23,890	93,989,392	483,059	5.14
Total.....	—	—	—	—	705,223,680	3,524,297	5.00

Total.....

COMPANY AND STATION	BY-PRODUCTS RECOVERED						COKE USED UNDER RETORTS		
	COKE		CARBON		TAR		AMMONIA — ANHYDROUS EQUIVALENT		Pounds per ton of coal carbonized
	Tons	Pounds per ton of coal carbonized	Pounds	Pounds per ton of coal carbonized	Gallons	Gallons per ton of coal carbonized	Pounds	Pounds per ton of coal carbonized	
Consolidated Gas.....	623	1,369	6,890	7.60	10,938	11.28	9,539	8.77	1,601
14th street and East river.....	—	—	500	2.61	—	—	—	—	2,550
42d street and North river.....	—	—	6,380	8.79	10,283	14.18	2,539	3.50	1,224
Astoria L., H. & P., Astoria.....	212,892	1,397	148,980	.49	3,797,956	12.46	1,091,012	5.55	190
Central Union Gas.....	31,470	1,339	28,900	.61	502,276	10.69	207,402	4.41	180
Total.....	244,985	1,390	164,760	.62	4,310,520	12.22	1,900,953	5.39	167

<sup>1</sup> As reported by companies. Data upon which averages are based are not available.  
<sup>2</sup> As 14th street and 42d street, coal gas plants, were operating only a few days, conditions were not normal.





[illegible]

**Reported by companies and merely descriptive.**

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which averages are based are not available.

In addition to the figure in the table, this company used at its 58th street station 537.93 short tons of solid fuel.

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TABLE XI. Gas station records and performance ratios, 1916: (B) Water-gas and further gas manufacturing processes — Concluded

COMPANY AND STATION	GAS OIL					PURIFICATION	
	Gallons used	Gallons used per M made	Candles per gallon <sup>1</sup>	TAR YIELD		Bushels of oxide used	Cu. ft. of gas per bu.
				Quantity (gals.)	Per 100 gallons of oil		
CONSOLIDATED SYSTEM							
Consolidated Gas.....	29,422,536	24.11	6.18	5,244,616	17.83	64,274	111,443
14th street and East river (coal gas).....	.....	.....	.....	.....	.....	5,000	274
42d street and North river (coal gas) <sup>6</sup> .....	10,995	1.74	.....	.....	.....	5,600	1,126
21st street and East river.....	25,396,978	4.17	6.18	4,547,221	17.90	43,024	141,610
99th street and East river.....	4,014,563	3.78	6.16	697,395	17.37	10,650	99,799
Astoria L., H. & P.....	28,479,428	4.62	5.68	5,030,238	17.66	137,475	66,899
Coal gas.....	[1,579,445]	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	75,840	40,000
Water gas.....	28,479,428	4.62	5.68	5,030,238	17.66	61,635	100,000
New Amsterdam Gas.....	21,490,934	4.28	6.23	3,670,347	17.08	12,206	411,802
Central Union Gas.....	11,619,587	4.51	6.12	2,211,383	19.03	28,171	108,594
Coal Gas.....	.....	.....	.....	.....	.....	11,443	42,196
Water Gas.....	11,619,587	4.51	6.12	2,211,383	19.03	16,723	154,048
Standard Gas Light.....	8,468,733	3.93	6.26	1,644,628	19.42	16,315	131,978
N. Y. Mutual Gas Light.....	10,772,072	4.19	5.55	1,597,688	14.83	4,200	612,230
N. Y. & Queens Gas.....	1,238,225	4.34	5.49	N. R.	—	9,603	29,657
Total.....	111,491,315	3.79	—	—	—	272,244	108,194
BROOKLYN UNION SYSTEM							
Brooklyn Union Gas:							
Citizens.....	8,425,707	4.11	N. R.	N. S.	11.4	30,000	68,409
Fulton.....	10,277,283	4.20	N. R.	N. S.	15.3	15,429	158,754
Nassau.....	17,151,570	4.14	N. R.	N. S.	17.1	17,879	231,576
Williamsburg.....	19,107,933	4.09	N. R.	N. S.	13.7	39,363	118,708
Equity.....	1,291,772	4.05	N. R.	N. S.	16.7	4,250	75,065
Metropolitan.....	10,704,771	4.21	N. R.	N. S.	19.0	40,002	63,541
Total.....	66,959,036	4.14	—	10,316,519	15.41	146,923	110,095

OTHER COMPANIES									
Kings County Lighting	4,520,841	4.32	5.80	535,096	11.84	6,450	165,923		
N. Y. & Richmond Gas	1,800,983	3.84	6.20	253,773	14.09	8,000	53,553		
Brooklyn Borough Gas	1,806,060	4.03	5.47	329,523	17.30	N. R.	—		
Queens Borough G. & E.	1,716,703	4.55	N. R.	94,402	5.50	10,265	36,755		
Bronx Gas & Electric	950,823	4.40	5.60	N. R.	—	.....	.....		
Total	10,884,419	4.18	—	—	—	—	—		
Grand total	189,334,770	3.93	—	—	—	—	—		

TABLE XI. Gas station records and performance ratios, 1916: (C) Production expenses

COMPANY AND STATION	LABOR		MATERIALS		REPAIRS		OTHER		RESIDUALS PRODUCED — Cr.		NET TOTAL	
	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced	Amount	Cents per M produced
CONSOLIDATED SYSTEM												
Consolidated Gas	\$138,010 07	1.93	\$1,543,555 37	21.55	\$140,829 36	1.97	\$203,269 39	2.82	\$179,005 55	2.50	\$1,845,658 64	25.77
14th street (coal gas) 1	11,063 35	808.72	2,503 62	183.01	14,317 45	1,046.60	19,608 81	1,433.39	693 02	50.66	46,800 21	3,421.06
42d street (coal gas) 1	10,858 13	172.21	5,412 33	85.84	19,003 80	301.41	4,251 35	67.43	3,229 80	51.22	36,295 81	575.67
21st street (water gas)	93,307 28	1.53	1,316,640 37	21.61	85,053 56	1.40	150,787 88	2.47	133,643 81	2.19	1,512,145 28	24.82
99th street (water gas)	22,781 31	2.15	218,999 05	20.60	22,454 55	2.11	27,621 35	2.60	41,438 92	3.90	250,417 34	23.56
Astoria L., H. & P.	326,604 09	3.55	2,414,624 25	26.26	227,411 87	2.47	141,009 15	1.53	1,157,574 85	12.59	1,951,974 51	21.22
Coal gas	191,331 50	6.31	1,094,065 31	36.07	148,328 04	4.89	22,131 87	3.04	995,640 94	32.82	530,215 78	17.48
Water gas	135,172 59	2.19	1,320,558 94	21.43	79,083 83	1.28	248,877 23	0.79	161,933 91	2.63	1,421,758 73	23.06
New Amsterdam Gas	106,556 50	2.12	1,059,705 14	21.08	80,997 07	1.61	42,937 51	0.85	92,661 69	1.84	1,197,534 53	23.82
Central Union Gas	88,475 25	2.89	761,631 56	24.90	76,985 59	2.51	43,086 42	1.41	208,481 61	6.75	763,677 21	24.96
Coal gas	31,087 63	6.44	169,613 32	35.11	38,346 38	7.94	9,639 08	2.00	137,316 59	28.43	111,369 82	23.06
Water gas	57,387 62	2.23	592,018 24	22.98	38,639 21	1.50	33,427 34	1.30	69,165 02	2.69	652,307 39	25.32
Standard Gas Light	56,933 66	2.64	455,272 11	21.14	32,279 97	1.50	33,960 16	1.58	43,323 22	2.01	453,122 68	24.85
N. Y. Mutual Gas Light	54,436 79	2.12	555,176 07	21.59	36,505 52	1.42	24,174 58	0.94	36,596 72	1.42	633,696 24	24.65
Northern Union Gas	5,050 60	—	—	—	206 39	—	3,416 86	—	—	—	8,673 85	—
N. Y. & Queens Gas	11,639 36	4.09	76,627 22	26.91	7,133 34	2.51	1,852 01	0.65	36 00	0.01	97,215 93	34.15
Total	\$787,606 32	2.67	\$6,866,591 72	23.31	\$602,349 11	2.05	\$492,686 08	1.67	\$1,715,679 64	5.82	\$7,033,553 59	23.88
BROOKLYN UNION SYSTEM 2												
Brooklyn Union Gas:												
Citizens	\$85,988 19	4.19	\$458,105 38	22.32	\$32,463 70	1.58	\$16,226 57	0.79	\$19,228 76	0.93	\$573,555 08	27.95
Fulton	84,175 30	3.44	541,951 97	22.12	24,396 72	1.00	16,688 97	0.68	33,161 73	1.35	634,061 23	25.89
Nassau	111,922 78	2.70	885,293 48	21.38	41,461 12	1.00	14,399 67	0.35	61,137 59	1.48	991,939 46	23.95
Williamsburg	138,951 82	2.97	1,020,910 97	21.85	47,360 26	1.02	23,214 59	0.50	52,164 70	1.12	1,178,272 94	25.22
Equity	29,483 86	9.24	75,066 61	23.53	4,472 73	1.40	3,237 02	1.02	4,276 20	1.34	107,985 02	33.85
Metropolitan	90,681 02	3.57	576,957 95	22.70	35,420 08	1.39	14,412 24	0.57	41,621 11	1.64	675,850 18	26.59
Outside holder stations					83,894 49	—	93,447 67	—			127,342 16	—
Total	\$541,202 97	3.35	\$3,558,286 36	22.00	\$219,469 10	1.36	\$181,626 73	1.12	\$243,903 87	1.51	\$4,256,681 29	26.32

OTHER COMPANIES													
Kings County Lighting .....	\$41,454 86	3.87	\$337,508 73	31.54	\$14,766 28	1.38	\$7,791 72	0.73	\$12,208 32	1.15	\$389,223 27	36.37	
N. Y. & Richmond Gas .....	14,708 37	3.14	103,921 43	22.18	10,002 35	2.13	6,455 73	1.38	13,084 65	2.79	121,998 23	26.04	
Brooklyn Borough Gas .....	8,736 97	1.86	118,470 14	25.17	7,404 18	1.57	1,642 47	0.35	13,241 60	2.81	123,012 16	26.13	
Queens Borough G. & E. ....	16,981 08	4.43	113,550 02	30.07	9,371 61	2.48	3,880 65	1.03	2,719 44	0.72	141,013 92	37.34	
Bronx Gas & Electric .....	9,284 61	4.30	54,811 82	25.39	4,305 31	1.99	1,522 27	0.71	1,260 07	0.53	768,663 94	31.81	
Total .....	\$91,110 89	3.50	\$728,262 14	27.98	\$45,849 73	1.76	\$21,292 84	0.83	\$42,604 08	1.64	\$843,911 52	32.42	
Grand total .....	\$1,419,920 18	2.94	\$11,153,140 22	23.12	\$367,667 94	1.80	\$695,605 65	1.44	\$2,002,187 59	4.15	\$12,134,146 40	25.15	

1 Water gas was also received from other stations for distribution.  
 2 Includes \$46,598.31 for electric power-plant operation, \$34,919.00 being charged to coal-gas and \$11,679.31 to water gas.  
 3 As reported by the company; does not include credit for the value of water gas tar produced and used under boilers, \$5,754.80, which the company credits to Duplicate charges under General expense. In Table XXXV, B, this credit has been transferred from Duplicate charges to Residuals produced, under Manufacturing expense.

4 See note 3.  
 5 Includes \$32,314.78 received for drip oil, which amount is not segregated by stations.  
 6 As reported by the company. In Table XXXV, B, the credit to Residuals produced has been corrected to \$910.67.  
 7 See note 6.  
 8 For the amounts expended for repairs and gas storage by the Flatbush Gas and Newtown Gas companies, which do not manufacture gas, see Table XXXV, B.  
 9 See notes 3 and 6.  
 10 See notes 3, 6 and 8.

TABLE XII. SOURCE AND DISPOSITION OF GAS, 1916 (Gas account in M cu. ft.)

COMPANY	On hand at beginning of year	Made during year	RECEIVED FROM OTHER GAS COMPANIES:		Total available	On hand at close of year	Delivered to mains <sup>1</sup>	LOST AND UNACCOUNTED FOR	
			Agency agreement <sup>2</sup>	Purchased <sup>3</sup>				Aggregate	Per cent of gas delivered to mains <sup>4</sup>
<b>Consolidated Systems</b>									
Consolidated Gas	35,793	7,163,183	1,099,704.0	9,199,957.5	17,498,838	38,450	17,450,187.5	797,549.7	4.57
Artoria L. H. & P.	5,735	9,196,965			9,202,700	6,196	9,196,502.0		
New Amsterdam Gas	13,088	5,056,440	196,065.0	132,562.5	5,370,151	11,483	5,358,670.5	273,569.9	5.10
Central Union Gas	7,576	3,059,304	1,813,375.0		4,590,155	7,576	4,572,579.0	138,327.0	3.03
Standard Gas Light	5,885	2,133,214	38,991.5	45,411.0	2,304,302	7,435	2,286,767.1	150,967.2	6.00
N. Y. Mutual Gas Light	9,100	2,571,307		49,390.8	2,620,927	9,201	2,620,635.8	110,940.2	4.23
Northern Union Gas			1,817,539.4		1,817,539		1,817,539.4	181,752.9	10.00
N. Y. & Queens Gas	1,032	324,713			285,745	309	284,936.0	30,629.4	10.75
<b>Total</b>	<b>77,973</b>	<b>29,455,096</b>	<b>4,718,654.9</b>	<b>9,417,322.4</b>	<b>43,869,047</b>	<b>81,329</b>	<b>43,587,807.3</b>	<b>1,683,752.9</b>	<b>3.88</b>
<b>Total, excluding duplicated sales<sup>1</sup></b>	<b>77,973</b>	<b>29,455,096</b>			<b>29,533,060</b>	<b>81,329</b>	<b>29,451,830.0</b>	<b>1,683,752.9</b>	<b>3.72</b>
<b>Brooklyn Union Gas</b>	<b>33,792</b>	<b>16,175,516</b>			<b>16,209,308</b>	<b>35,969</b>	<b>16,173,349.0</b>	<b>1,196,075.0</b>	<b>7.41</b>
Newtown Gas				993,600.0	993,600		993,600.0	79,498.0	8.00
Flatbush Gas				949,349.5	949,349		949,349.5	75,948.0	8.00
Woodhaven Gas Light				321,694.2	321,694		321,694.2	25,732.4	8.00
Jamaica Gas Light				280,161.5	280,161		280,161.5	18,412.9	8.00
Richmond Hill & Q. C. Gas				149,828.1	149,828		149,828.1	11,963.7	8.00
<b>Total</b>	<b>33,792</b>	<b>16,175,516</b>		<b>2,644,532.1</b>	<b>18,863,830</b>	<b>35,969</b>	<b>18,817,972.1</b>	<b>1,409,640.0</b>	<b>7.49</b>
<b>Total, including duplicated sales<sup>1</sup></b>	<b>33,792</b>	<b>16,175,516</b>			<b>18,209,308</b>	<b>35,969</b>	<b>18,173,349.0</b>	<b>1,409,640.0</b>	<b>8.72</b>
<b>Grand total</b>	<b>111,567</b>	<b>45,233,555</b>	<b>4,718,654.9</b>	<b>12,061,945.5</b>	<b>66,123,742</b>	<b>123,812</b>	<b>65,000,230.5</b>	<b>3,396,077.5</b>	<b>5.23</b>
<b>Grand total, excluding duplicated sales<sup>1</sup></b>	<b>111,567</b>	<b>45,233,555</b>			<b>49,363,142</b>	<b>123,812</b>	<b>48,228,030.1</b>	<b>3,396,077.5</b>	<b>7.04</b>

<sup>1</sup> Includes gas delivered to respondent's mains by other companies on account of respondent.  
<sup>2</sup> in New York City.  
<sup>3</sup> includes not only gas as Table V.A.  
<sup>4</sup> (page 14,953), there

TABLE XII. Source and disposition of gas, 1916 (Gas account in M cu. ft.) — Continued

COMPANY	USED BY RESPONDENT			SUPPLIED TO OTHER GAS COMPANIES			Total used and sold
	At works and stations	In offices and salesrooms	Elsewhere	Total	Agency agreements <sup>1</sup>	Sold <sup>2</sup>	Total <sup>3</sup>
<b>CONSOLIDATED SYSTEMS</b>							
Consolidated Gas.....	20,467.0	32,704.7	16,203.0	69,464.7	288,040.5	9,189,937.5	16,632,637.6
Astoria L., H. & P.....	6,313.2	1,364.9	2,609.9	6,313.2	1,608,646.4	82,459.9	9,196,503.0
New Amsterdam Gas.....	7,311.8	2,899.0	1,172.6	11,516.6	1,517,529.4	3,184,400.7	5,086,113.5
Central Union Gas.....	910.3	3,253.8	644.1	4,951.9	84,679.8	3,611,770.1	4,434,251.4
Standard Gas Light.....	613.5	429.8	46.2	4,546.4	721,753.3	1,994,760.0	2,134,799.9
N. Y. Mutual Gas Light.....	3,837.3	N. S.	N. S.	4,413.3	73,101.2	1,600,438.6	2,509,666.6
Northern Union Gas.....	N. S.	654.5	166.0	2,806.6	...	1,535,868.7	1,635,776.6
N. Y. & Queens Gas.....	1,175.8			1,906.3		252,310.3	254,306.6
<b>Total</b> .....	40,733.9	41,208.7	21,171.8	106,009.0	4,791,756.1	9,417,322.4	14,309,078.5
<b>Total, excluding duplicated sales<sup>1</sup></b> .....	40,733.9	41,208.7	21,171.8	106,009.0	4,791,756.1	9,417,322.4	14,309,078.5
<b>BROOKLYN UNION SYSTEM</b>							
Brooklyn Union Gas.....	37,367.6	53,403.7	...	70,771.3	...	2,644,623.1	14,975,273.9
Newtown Gas.....	358.2	2,128.3	...	2,494.5	...	...	914,112.0
Flatbush Gas.....	350.3	867.9	...	1,027.2	...	...	873,401.5
Woodhaven Gas Light.....	...	1,183.6	...	1,183.6	...	...	293,951.9
Jamaica Gas Light.....	...	710.2	...	710.2	...	...	211,748.4
Richmond Hill & Q. C. Gas.....	...	944.3	...	944.3	...	...	137,844.4
<b>Total</b> .....	39,063.1	59,068.0	...	77,131.1	...	2,644,623.1	17,408,332.1
<b>Total, excluding duplicated sales<sup>1</sup></b> .....	39,063.1	59,068.0	...	77,131.1	...	...	14,703,709.1
<b>OTHER COMPANIES</b>							
Kings County Lighting.....	2,321.2	1,137.0	...	4,458.2	...	...	938,864.4
N. Y. & Richmond Gas.....	1,391.0	827.5	22.6	2,240.5	...	...	416,231.4
Brooklyn Borough Gas.....	1,667.8	1,349.8	...	3,007.6	...	...	432,630.0
Queens Borough G. & E.....	309.0	464.1	302.9	1,130.0	...	...	333,550.2
Bronx Gas & Electric.....	N. S.	N. S.	N. S.	715.9	...	...	190,490.5
<b>Total</b> .....	6,679.0	3,778.4	384.9	11,639.3	...	...	2,301,706.5
<b>Grand total</b> .....	85,476.0	84,143.1	21,556.7	194,698.3	4,791,756.1	12,061,945.5	61,614,153.0
<b>Grand total, excluding duplicated sales<sup>1</sup></b> .....	85,476.0	84,143.1	21,556.7	194,698.3	4,791,756.1	12,061,945.5	61,614,153.0

<sup>1</sup> The gas received from and supplied to other companies practically all passes between companies in the same system, and is sold to consumers in New York City. Hence it is practically all duplicated in the totals. The Westchester Lighting is the only company involved that is not in this table. <sup>2</sup> For the Northern Union and Bronx Gas & Electric, specific company use is not reported. <sup>3</sup> Sold to the Westchester Lighting by the Northern Union.

TABLE XII. CONSUMPTION OF GAS, 1916: (A) Number of consumers and of street lamps, and gas supplied to the several consumption classes, by companies and boroughs

COMPANY AND BOROUGH	Number of consumers at close of year <sup>1</sup>	Number of street lamps at close of year <sup>2</sup>	Gas (Cu. Ft.) Supplied to Public				ALL CONSUMERS	
			Private consumers	Municipal street lighting <sup>3</sup>	Other municipal service	Aggregate	Per mile of main (M cu. ft.) <sup>4</sup>	
<b>SYSTEM</b>								
.....	497,352	395	16,140,945,100	23,362,600	130,818,900	16,295,126,600	419,706.8	
.....	3		231,300			231,300	330.4	
.....	* 108,355		3,145,530,300		55,630,400	3,184,460,700	9,362.5	
.....	85,004	(6)	* 2,501,732,500		53,716,100	2,555,448,600	10,476.2	
.....	23,351		624,097,800		4,914,300	629,012,100	8,539.3	
.....	106,858		2,600,838,100	* 1,041,800	9,840,200	2,611,770,100	16,247.1	
.....	* 61,449		1,984,590,000		10,170,600	1,994,760,600	9,839.5	
.....	58,785		1,913,043,200		10,111,000	1,923,154,200	9,816.5	
.....	2,684		71,546,800		59,600	71,606,400	10,499.5	
.....	44,899		1,681,152,600		9,286,000	1,690,438,600	9,958.4	
.....	* 66,654		1,540,432,900	* 10,270,500	9,165,300	1,559,868,700	8,938.1	
.....	9,558		250,493,100		1,817,300	252,310,400	2,330.5	
.....	[ 2,161 ]		[ 71,387,703 ]	[ 904,891 ]	[ 828,200 ]	[ 73,120,594 ]	[ 4,891.0 ]	
<b>Total..</b>	<b>896,128</b>	<b>396</b>	<b>27,324,563,400</b>	<b>34,674,900</b>	<b>229,728,600</b>	<b>27,588,966,900</b>	<b>413,914.6</b>	
<b>IN</b>								
.....	420,962	9,261	12,048,584,092	148,371,801	62,923,600	12,259,879,493	12,080.7	
.....	45,312		907,353,850	* 714,777	3,543,900	911,617,527	4,585.6	
.....	28,290	1,361	847,382,672	18,914,343	6,177,400	872,374,315	7,548.4	
.....	12,551		293,915,350	* 25,004	827,900	294,768,254	3,238.9	
.....	8,051		208,977,800	* 88,975	1,971,800	211,038,575	2,491.0	
.....	4,690		135,532,550	* 650,851	666,700	136,900,101	4,024.1	
<b>Total.....</b>	<b>519,856</b>	<b>10,612</b>	<b>14,441,896,214</b>	<b>168,765,751</b>	<b>76,116,000</b>	<b>14,686,577,965</b>	<b>9,537.0</b>	
<b>OTHER COMPANIES</b>								
Kings County Lighting (Brooklyn).....	31,806	5,231	862,302,000	79,538,368	2,565,800	934,406,168	4,913.3	
N. Y. & Richmond Gas (Richmond).....	16,334	239	407,496,800	3,214,190	3,179,900	413,900,890	8,426.4	
Brooklyn Borough Gas (Brooklyn).....	12,016	625	404,499,200	11,517,100	3,306,100	419,322,400	3,763.4	



Queens Borough G. & E.	5,917	163	339,554,000	5,414,400	2,168,800	339,414,800	1,930.7
Queens (Fifth ward)	3,201	( <sup>74</sup> )	" 226,240,800	" 1,367,100	" 2,168,800	226,763,700	2,704.4
Nassau County	3,636	" 163	" 100,593,200	" 2,057,800	...	102,650,500	1,177.0
Bronx Gas & Electric (Bronx)	7,720	...	188,330,100	...	1,454,500	189,774,600	2,964.2
Total...	74,905	6,448	2,179,452,100	98,084,048	12,673,100	2,290,208,248	3,475.4
Grand total	1,489,889	17,455	43,945,711,714	301,524,099	318,516,700	44,565,753,113	410,657.4
By							
	685,040	395	22,236,873,400	23,262,600	203,932,000	22,464,168,000	15,638.5
	183,896	...	4,401,187,900	11,312,300	20,519,600	4,433,019,800	10,936.3
	493,166	16,668	14,152,667,864	258,641,612	74,972,900	14,486,282,876	10,115.3
	106,807	...	2,846,892,550	2,836,707	15,912,300	2,865,641,557	3,809.9
	16,324	239	407,496,800	3,314,180	3,179,900	413,990,890	3,425.4
	3,656	153	100,593,200	2,057,300	...	102,650,500	1,177.0

of those in company's service and of those set but locked, except as specified.  
to be burning during the year is fixed by the City at 3,950. The amount of gas per lamp-hour is reported by

the mileage (14,953) of the Consolidated Gas, there being no distribution by that company in The Bronx except

are 19,900 cu. ft. supplied to private street lamps.

the name "East River Gas Company," which is practically, though not legally, merged with the former com-

in The Bronx are given for the purpose of statistical completeness, but they are not included in the totals.

11,300 cu. ft. supplied to private street lamps.

17,500 cu. ft. supplied to private street lamps.

number of lamps is somewhat increased.

pany.  
10  
11  
12  
13

TABLE XIII. Consumption of gas, 1916: (B) Metered gas (M cu. ft.) distributed to private consumers, by months

Company	January	February	March	April	May	June	July
<b>SYSTEM</b>							
.....	1,564,070	1,488,506	1,592,216	1,454,978	1,339,548	1,242,601	1,069,283
.....	309,280	278,899	284,156	275,984	248,043	242,921	216,794
.....	254,735	235,019	248,114	217,281	210,473	201,388	173,957
.....	193,144	191,792	194,782	181,038	161,669	154,133	128,537
.....	156,101	154,505	160,146	150,538	139,263	133,369	115,770
.....	144,486	136,671	138,363	126,435	124,966	118,318	110,755
.....	21,774	18,476	18,806	17,866	18,801	20,220	21,848
<b>Total.....</b>	<b>2,643,609</b>	<b>2,503,984</b>	<b>2,636,600</b>	<b>2,424,148</b>	<b>2,242,784</b>	<b>2,112,978</b>	<b>1,894,923</b>
<b>BROOKLYN UNION SYSTEM</b>							
Brooklyn Union Gas.....	1,181,391	1,000,290	1,013,645	1,082,461	932,771	962,110	863,232
Newtown Gas.....	80,617	68,292	68,514	66,123	63,514	77,398	74,540
Flatbush Gas.....	81,067	75,753	74,312	75,116	65,355	71,804	62,041
Woodhaven Gas Light.....	26,115	24,326	21,547	21,752	21,139	24,554	23,025
Jamaica Gas Light.....	17,940	17,038	15,800	15,378	16,458	16,967	16,494
Richmond Hill & Q. C. Gas.....	12,684	11,736	10,826	10,657	9,999	10,905	9,869
<b>Total.....</b>	<b>1,399,814</b>	<b>1,197,435</b>	<b>1,204,444</b>	<b>1,271,517</b>	<b>1,108,238</b>	<b>1,163,698</b>	<b>1,048,641</b>
<b>OTHER COMPANIES</b>							
.....	74,373	67,303	68,912	65,292	67,113	71,095	66,476
.....	33,768	32,248	29,301	27,354	20,207	34,123	32,975
.....	28,840	26,318	27,747	26,154	31,081	38,143	44,944
.....	14,706	14,024	13,946	14,702	20,290	32,433	46,801
.....	15,081	15,072	14,671	12,365	15,198	15,369	14,433
<b>Total.....</b>	<b>167,718</b>	<b>154,965</b>	<b>154,577</b>	<b>145,867</b>	<b>163,899</b>	<b>191,763</b>	<b>205,729</b>
<b>Grand total.....</b>	<b>4,211,141</b>	<b>3,856,384</b>	<b>3,995,621</b>	<b>3,841,532</b>	<b>3,514,889</b>	<b>3,466,409</b>	<b>3,089,293</b>

TABLE XII. Consumption of gas, 1916: (B) Metered gas (M cu. ft.) distributed to private consumers, by months — Continued

COMPANY	August	September	October	November	December	Total
<b>CONSOLIDATED SYSTEM</b>						
.....	1,001,263	1,094,001	1,276,776	1,436,493	1,581,272	16,140,945
.....	15	16	18	19	23	231
.....	204,496	229,822	251,658	274,089	309,668	3,125,810
.....	172,795	187,480	219,578	238,983	241,115	2,600,988
.....	121,715	138,141	157,039	170,891	198,709	1,994,990
.....	110,638	119,177	134,656	149,443	157,451	1,681,153
.....	100,909	112,220	134,955	143,591	148,753	1,540,433
.....	21,391	21,804	24,273	22,538	22,506	250,493
Total.....	1,723,199	1,897,641	2,198,964	2,436,027	2,659,686	27,324,543
<b>BROOKLYN UNION SYSTEM</b>						
Brooklyn Union Gas.....	302,636	956,720	1,045,503	1,103,513	1,104,302	12,048,584
Newtown Gas.....	77,494	83,118	88,137	92,333	78,274	907,354
Flatbush Gas.....	54,912	59,181	69,575	79,987	78,080	847,283
Woodhaven Gas Light.....	24,361	25,763	28,371	26,962	26,010	263,916
Jamaica Gas Light.....	18,203	18,308	18,243	19,431	19,788	208,978
Richmond Hill & Q. C. Gas.....	11,248	11,297	11,689	12,664	12,599	135,583
Total.....	988,944	1,153,487	1,261,588	1,324,860	1,319,023	14,441,697
<b>OTHER COMPANIES</b>						
.....	62,148	69,902	77,980	78,737	83,301	852,302
.....	35,131	38,077	36,771	37,931	39,611	407,497
.....	44,338	40,862	33,995	31,169	20,908	404,499
.....	56,953	51,611	25,891	18,597	16,491	328,605
.....	15,494	16,548	18,197	17,121	17,801	188,320
Total.....	214,064	217,090	192,914	183,555	187,112	2,179,223
Grand total.....	2,936,207	3,268,218	3,653,476	3,944,472	4,165,821	43,945,463

\* Excludes 19,000 cu. ft. supplied to private street lamps.

\* Excludes 228,800 cu. ft. supplied to private street lamps.

\* See notes 1 and 2.

TABLE XIII. Consumption of gas, 1916: (C) Number of active meters in use by private consumers, by months, and gas distributed per meter-month

COMPANY	January	February	March	April	May	June	July
<b>SYSTEM</b>							
.....	488,470	488,516	488,894	488,276	486,215	492,414	490,912
.....	3	3	3	3	3	3	3
.....	94,950	94,941	94,932	94,982	94,700	94,490	94,342
.....	102,884	102,908	102,275	103,558	103,253	102,839	102,910
.....	57,107	57,619	57,667	57,565	57,184	56,796	56,598
.....	44,847	44,700	44,830	44,749	44,320	43,839	43,598
.....	53,131	52,372	54,886	55,448	54,876	53,124	52,014
.....	8,926	8,935	8,938	9,026	9,104	9,191	9,275
<b>Total.....</b>	<b>850,118</b>	<b>850,084</b>	<b>853,425</b>	<b>853,507</b>	<b>848,155</b>	<b>842,705</b>	<b>839,552</b>
<b>BROOKLYN UNION SYSTEM</b>							
Brooklyn Union Gas.....	404,620	405,405	406,053	407,229	407,792	408,412	407,804
Newtown Gas.....	41,826	41,905	42,029	42,326	42,783	43,204	43,616
Flatbush Gas.....	26,162	26,273	26,347	26,499	26,642	26,809	26,890
Woodhaven Gas Light.....	11,396	11,449	11,491	11,606	11,759	11,962	12,062
Jamaica Gas Light.....	7,168	7,160	7,170	7,258	7,402	7,530	7,629
Richmond Hill & Q. C. Gas.....	4,389	4,393	4,390	4,426	4,476	4,525	4,556
<b>Total.....</b>	<b>495,561</b>	<b>496,585</b>	<b>497,480</b>	<b>499,343</b>	<b>500,854</b>	<b>502,532</b>	<b>502,497</b>
<b>OTHER COMPANIES</b>							
.....	28,336	28,476	28,611	28,755	28,935	29,361	29,666
.....	15,284	15,310	15,334	15,458	15,662	15,876	16,028
.....	10,571	10,622	10,718	11,263	12,261	12,849	13,046
.....	6,857	5,946	6,045	6,500	7,882	9,932	11,589
.....	7,257	7,209	7,265	7,316	7,348	7,343	7,394
<b>Total.....</b>	<b>67,305</b>	<b>67,562</b>	<b>67,973</b>	<b>69,192</b>	<b>72,138</b>	<b>75,361</b>	<b>77,573</b>
<b>Grand total.....</b>	<b>1,412,984</b>	<b>1,414,231</b>	<b>1,418,878</b>	<b>1,422,142</b>	<b>1,421,147</b>	<b>1,420,598</b>	<b>1,419,729</b>
<b>Average distribution per meter per month for all companies combined (cu. ft.).....</b>	<b>3,980</b>	<b>3,727</b>	<b>2,816</b>	<b>2,701</b>	<b>2,473</b>	<b>2,442</b>	<b>2,176</b>

TABLE XIII. Consumption of gas, 1916: (C) Number of active meters in use by private consumers, by months, and gas distributed per meter-month — Concluded

COMPANY	August	September	October	November	December	Total (meter-months <sup>1</sup> )	Average distribution per meter per month (cu. ft.)
CONSOLIDATED SYSTEM							
Consolidated Gas.....	481,675	485,736	491,375	494,920	496,406	5,852,809	2,758
Astoria L., H. & P.....	3	3	3	3	3	36	6,417
New Amsterdam Gas.....	94,531	95,222	96,004	96,740	97,365	1,143,208	2,734
Central Union Gas.....	103,356	104,595	105,650	106,315	106,721	1,248,354	2,083
Standard Gas Light.....	56,616	56,968	57,544	57,947	58,511	688,122	2,884
N. Y. Mutual Gas Light.....	43,653	43,956	44,311	44,675	44,839	532,117	3,159
Northern Union Gas.....	51,052	51,703	56,272	57,566	58,550	650,494	2,368
N. Y. & Queens Gas.....	9,317	9,375	9,464	9,490	9,518	110,559	2,266
Total.....	840,203	847,558	860,623	867,656	871,913	10,225,699	2,672
BROOKLYN UNION SYSTEM							
Brooklyn Union Gas.....	408,698	412,530	415,637	418,309	420,222	4,922,711	2,448
Newtown Gas.....	43,869	44,169	44,626	44,948	45,236	520,656	1,743
Flatbush Gas.....	26,887	27,351	27,864	28,088	28,216	323,968	2,615
Woodhaven Gas Light.....	12,225	12,318	12,396	12,456	12,524	143,644	2,046
Jamaica Gas Light.....	7,739	7,815	7,893	7,981	8,018	90,753	2,303
Richmond Hill & Q. C. Gas.....	4,607	4,661	4,674	4,692	4,677	54,466	2,489
Total.....	504,045	508,844	513,090	516,474	518,893	6,056,198	2,385
OTHER COMPANIES							
Kings County Lighting.....	29,602	30,050	30,637	30,850	31,182	354,520	2,404
N. Y. & Richmond Gas.....	16,112	16,149	16,104	16,167	16,258	189,742	2,148
Brooklyn Borough Gas.....	13,154	12,822	12,196	12,069	11,971	143,532	2,818
Queens Borough G. & E.....	11,774	11,419	8,621	6,992	6,448	98,955	3,801
Bronx Gas & Electric.....	7,266	7,474	7,670	7,669	7,601	88,612	2,125
Total.....	77,908	77,914	75,228	73,747	73,460	875,361	2,490
Grand total.....	1,422,156	1,434,316	1,448,941	1,457,877	1,464,266	17,157,258	2,561
Average distribution per meter per month for all companies combined (cu. ft.).....	2,065	2,279	2,521	2,706	2,845	2,561	.....

<sup>1</sup> The totals are 12 times the respective average numbers of meters in use during the year, and are chiefly valuable as divisors to obtain the average number of cubic feet per meter per month.



Richmond Hill & Q. C. Gas: Municipal buildings..... Street lighting.....	75 181	73 166	74 95	49 26	52 25	37 24	26 25	34 25	28 24	65 24	68 24	86 12	667 651
Total.....	24,148	23,604	24,410	21,752	20,770	19,466	18,739	17,631	16,865	18,827	18,545	20,124	244,881
<b>OTHER COMPANIES</b>													
Kings County Lighting:													
Municipal buildings.....	286	289	287	244	195	148	106	109	111	217	277	297	2,566
Street lighting.....	8,833	7,644	7,280	6,202	5,569	4,969	5,351	6,040	5,696	6,727	7,236	7,982	79,538
N. Y. & Richmond Gas:													
Municipal buildings.....	391	364	389	242	264	195	149	145	180	253	281	327	3,180
Street lighting.....	280	262	281	272	281	272	281	281	271	281	271	281	3,314
Brooklyn Borough Gas:													
Municipal buildings.....	440	395	338	315	211	221	184	180	192	256	248	326	3,306
Street lighting.....	978	946	1,044	979	1,011	979	1,011	1,011	970	989	950	949	11,817
Queens Borough G. & E.:													
Municipal buildings.....	203	175	173	185	149	143	147	162	169	224	222	214	2,166
Street lighting.....	338	360	383	333	320	301	302	295	285	293	203	180	2,643
Bronx Gas & Electric:													
Municipal buildings.....	247	161	217	100	89	84	54	48	54	127	118	156	1,455
Total.....	12,046	10,596	10,401	8,872	8,089	7,312	7,585	8,271	7,928	9,367	9,806	10,712	110,985
Grand total.....	67,984	62,905	65,977	55,827	50,002	45,068	41,709	39,797	39,043	48,262	49,189	54,507	620,270

**Excludes 19,900 cu. ft. supplied to private street lamps.**

<sup>2</sup> Includes gas supplied to private street lamps: Queens borough, 11,300 cu. ft., and Nassau County, 217,500.

See notes 1 and 2.

TABLE XIV. GAS APPLIANCES USED BY CONSUMERS, 1916: (A) Number owned by companies and rented out, with changes during the year, and number sold by companies, for the Consolidated system

COMPANY AND KIND OF APPLIANCE	NUMBER OWNED BY COMPANY AND RENTED TO CONSUMERS				Number sold during year
	Installed on con- sumers' premises during year	Removed from con- sumers' premises during year	Net increase	Connected at close of year	
RANGES					
Consolidated Gas.....	17,459	11,778	5,681	117,323	3,543
Astoria L., H. & P.....	2	2	.....	2	.....
New Amsterdam Gas.....	5,036	2,828	2,208	14,452	407
Central Union Gas.....	6,035	3,975	2,060	42,021	1,209
Standard Gas Light.....	4,759	3,908	851	13,605	207
N. Y. Mutual Gas Light.....	2,019	865	1,154	3,841	92
Northern Union Gas.....	6,609	1,693	4,916	36,320	916
N. Y. & Queens Gas.....	149	60	89	366	166
Total.....	42,068	25,109	16,959	227,930	6,540
COOKERS					
Consolidated Gas.....	33,043	32,831	212	110,308	4,839
New Amsterdam Gas.....	7,960	8,357	D 397	24,371	132
Central Union Gas.....	6,449	6,676	D 227	14,593	1,645
Standard Gas Light.....	4,891	5,148	D 257	13,703	272
N. Y. Mutual Gas Light.....	557	2,210	D 1,653	5,108	70
Northern Union Gas.....	1,127	1,924	D 797	6,654	102
N. Y. & Queens Gas.....	936	501	435	2,919	48
Total.....	54,963	57,647	D 2,684	177,656	7,108
WATER HEATERS					
Consolidated Gas.....	.....	.....	.....	.....	2,374
New Amsterdam Gas.....	.....	1	D 1	6	550
Central Union Gas.....	.....	.....	.....	.....	565
Standard Gas Light.....	.....	.....	.....	.....	258
N. Y. Mutual Gas Light.....	.....	.....	.....	.....	129
Northern Union Gas.....	.....	1	D 1	30	496
N. Y. & Queens Gas.....	378	117	261	1,364	79
Total.....	378	119	259	1,400	4,451
BROILERS					
Consolidated Gas.....	603	301	302	1,583	148
New Amsterdam Gas.....	93	67	26	230	6
Central Union Gas.....	61	319	D 258	1,974	1
Standard Gas Light.....	.....	.....	.....	.....	9
N. Y. Mutual Gas Light.....	29	9	20	51	.....
Northern Union Gas.....	124	281	D 157	786	1
Total.....	910	977	D 67	4,624	165
OVENS					
Consolidated Gas.....	164	133	31	278	72
New Amsterdam Gas.....	24	22	2	46	9
Central Union Gas.....	4	8	D 4	11	7
Standard Gas Light.....	.....	.....	.....	.....	7
N. Y. Mutual Gas Light.....	21	15	6	43	.....
Northern Union Gas.....	5	5	.....	14	.....
Total.....	218	183	35	392	95

NOTE.— Companies omitted under any kind of appliance report no such appliance.

<sup>1</sup> In 1915 this figure erroneously included broilers, ovens and other cooking and domestic appliances.<sup>2</sup> Incorrectly included under ranges in 1915.



TABLE XIV. GAS APPLIANCES USED BY CONSUMERS, 1916: (A) Number owned by companies and rented out, with changes during the year, and number sold by companies, for the Consolidated system — Concluded

COMPANY AND KIND OF APPLIANCE	NUMBER OWNED BY COMPANY AND RENTED TO CONSUMERS				Number sold during year
	Installed on consumers' premises during year	Removed from consumers' premises during year	Net increase	Connected at close of year	
HEATING APPLIANCES					
Consolidated Gas.....	.....	.....	.....	.....	13,253
New Amsterdam Gas.....	.....	.....	.....	7	1,796
Central Union Gas.....	.....	.....	.....	.....	1,713
Standard Gas Light.....	.....	.....	.....	.....	972
N. Y. Mutual Gas Light.....	.....	.....	.....	.....	869
Northern Union Gas.....	.....	.....	.....	.....	673
N. Y. & Queens Gas.....	.....	.....	.....	.....	136
Total.....	.....	.....	.....	7	19,412
OTHER COOKING AND DOMESTIC APPLIANCES					
Consolidated Gas.....	522	344	178	2,539	26,256
New Amsterdam Gas.....	757	63	694	933	2,289
Central Union Gas.....	.....	.....	.....	.....	242
Standard Gas Light.....	.....	.....	.....	.....	154
Northern Union Gas.....	3,505	53	3,452	4,568	1,720
N. Y. & Queens Gas.....	.....	.....	.....	.....	404
Total.....	4,784	460	4,324	8,040	31,065
LAUNDRY STOVES					
Consolidated Gas.....	.....	.....	.....	.....	583
New Amsterdam Gas.....	.....	.....	.....	.....	53
Central Union Gas.....	.....	.....	.....	.....	48
Standard Gas Light.....	.....	.....	.....	.....	485
N. Y. Mutual Gas Light.....	.....	.....	.....	.....	18
Northern Union Gas.....	.....	.....	.....	.....	32
N. Y. & Queens Gas.....	.....	.....	.....	.....	23
Total.....	.....	.....	.....	.....	1,242
TAILORS' STOVES					
Consolidated Gas.....	.....	.....	.....	.....	256
New Amsterdam Gas.....	.....	.....	.....	.....	20
Central Union Gas.....	.....	.....	.....	.....	92
N. Y. Mutual Gas Light.....	.....	.....	.....	.....	14
Northern Union Gas.....	.....	.....	.....	.....	11
Total.....	.....	.....	.....	.....	393
OTHER INDUSTRIAL APPLIANCES					
Consolidated Gas.....	.....	.....	.....	.....	3,133
New Amsterdam Gas.....	.....	.....	.....	.....	607
Central Union Gas.....	39	32	7	74	7,555
Standard Gas Light.....	.....	.....	.....	.....	972
N. Y. Mutual Gas Light.....	131	50	81	254	1,123
Northern Union Gas.....	.....	.....	.....	(15)	38
N. Y. & Queens Gas.....	.....	.....	.....	.....	4
Total.....	170	82	88	328	13,432

<sup>1</sup> Incorrectly included under ranges in 1915.<sup>2</sup> Hot plates, 15; miscellaneous, 742.<sup>3</sup> Hot plates, 14; miscellaneous, 49.<sup>4</sup> Hot plates, 57; miscellaneous, 876.<sup>5</sup> Hot plates, 384; miscellaneous, 1,905.<sup>6</sup> Hot plates.<sup>7</sup> In 1915 these figures were tabulated as Other industrial appliances<sup>8</sup> Includes 327 burners.<sup>9</sup> Other industrial appliances, 265; miscellaneous, 7,290.<sup>10</sup> Miscellaneous.<sup>11</sup> Includes 3 engines.<sup>12</sup> See note 8.

TABLE XIV. Gas appliances used by consumers, 1916: (B) Number sold during year by companies outside the Consolidated system

Operating Company	Ranges	Cookers	Water heaters	Heating appliances	Other cooking and domestic appliances	Laundry stoves	Tailors' stoves	Other industrial appliances
<b>BROOKLYN UNION SYSTEM</b>								
Brooklyn Union Gas.....	8,296	13,434	4,193	5,479	9,392	143	96	293
Newtown Gas.....	737	1,874	632	498	1,044	61	7	31
Flatbush Gas.....	1,654	887	753	420	1,137	118	12	20
Jamaica Gas Light.....	840	1,289	704	392	1,139	72	7	19
Total.....	11,467	17,484	6,282	6,798	12,712	394	122	963
<b>Other Companies</b>								
.....	1,473	536	662	423	99	72	169	11
.....	1,286	43	528	282	75	.....	.....	57
.....	1,773	.....	596	.....	272	.....	.....	.....
.....	1,067	.....	499	469	159	110	.....	.....
.....	180	261	163	.....	.....	.....	.....	24
Total.....	5,781	840	2,453	1,174	605	182	169	92
Grand total.....	17,248	18,324	8,735	7,972	13,317	576	291	1,055

Note.—Companies omitted do not report any appliances.

\* Includes

\* Includes 1 stoves and 13 bakers' ovens.

\* Includes 1

\* Includes 5 confectioners' stoves.

\* Includes 8 confectioners' stoves and 4 bakers' ovens.

\* Includes 2 confectioners' stoves.

\* Miscellaneous.

\* Consists of 183 gas heaters and 84 gas irons.

\* Consists of 10 broilers, 1 oven, 52 hot plates, 95 gas irons and 1 cake griddle.

TABLE IV. ELECTRIC POWER-PLANT APPARATUS, 1916: (A) Boilers

COMPANY AND STATION	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		IN PLACE AT CLOSE OF YEAR			Working pressure (pounds per square inch)
	Number of units	Total rated capacity (h. p.)	Number of units	Total rated capacity (h. p.)	Number of units	RATED CAPACITY (H. P.)		
						Total	Maximum individual	
.....	.....	.....	5	1,950	307	124,878	650	350
.....	.....	.....	.....	.....	3	880	380	260
.....	.....	.....	.....	.....	30	7,942	555	325
.....	.....	.....	.....	.....	54	35,100	650	650
.....	.....	.....	.....	.....	96	62,400	650	650
.....	.....	.....	.....	.....	14	1,450	550	300
.....	.....	.....	3	1,950	30	16,800	650	550
.....	.....	.....	.....	.....	32	20,800	650	650
.....	.....	.....	.....	.....	10	4,528	524	370
.....	.....	.....	.....	.....	61	33,560	750	600
.....	.....	.....	.....	.....	37	25,650	750	650
.....	.....	.....	.....	.....	24	12,900	550	500
.....	(5)	.....	44	1,400	6	3,636	606	606
.....	.....	.....	.....	.....	6	2,373	520	260
.....	.....	.....	.....	.....	8	2,580	600	230
.....	.....	.....	.....	.....	6	2,204	400	302
Total.....	5	3,250	7	3,360	836	198,943	750	230

NOTE.—Companies omitted do not report any boilers. Data for the Bronx Gas & Electric, while applicable to both gas works and electric power plants, are all shown here.

<sup>1</sup> Used for heating purposes only.

<sup>2</sup> Leased to the New York Edison by the Third Avenue Railway under terms of a contract for the supply of current to the latter.

<sup>3</sup> Two boilers put in place in 1914 were transferred during the year from Construction work in progress to Fixed capital.

<sup>4</sup> In addition, two boilers retired in 1914 were credited during the year to Fixed capital.

TABLE IV. Electric power-plant apparatus, 1916: (B) Engines

COMPANY AND STATION	INSTALLED WITHIN THE YEAR		WITHDRAWN WITHIN THE YEAR		IN PLACE AT CLOSE OF YEAR				
	Number of units	Total rated capacity (h. p.)	Number of units	Total rated capacity (h. p.)	Number of units	RATED CAPACITY (H. P.)		Usual speed (rotations per minute)	
						Total	Maximum individual		Minimum individual
New York Edison.....	..	..	1	8,100	44	409,860	40,000	600	90-120
Gold street.....	..	..	..	..	2	1,350	750	600	90-120
Duane street.....	..	..	..	..	8	11,800	2,500	600	75-750
Waterside No. 1.....	..	..	..	..	15	172,100	28,000	5,500	750-1,500
Waterside No. 2.....	..	..	..	..	10	184,800	40,000	13,900	750-1,500
140th street.....	..	..	1	2,100	1	1,200	..	..	128
Kingsbridge.....	..	..	..	..	8	38,400	4,800	4,800	75
United Electric L. & P.....	..	..	..	..	5	127,500	30,000	22,500	1,500-1,875
N. Y. & Queens Elect. L. & P.....	..	..	1	8,040	12	11,008½	4,500	8½	60-2,400
Edison Elect. Illg. (Bklyn).....	..	..	1	8,040	10	66,860	29,600	2,000	750-1,500
Gold street.....	..	..	..	..	5	74,340	29,500	6,700	75-1,500
68th street.....	..	..	1	600	5	21,510	8,060	2,000	90-1,800
Richmond Light & R. R.....	..	..	1	..	6	9,300	4,000	600	190-3,600
.....	..	..	..	..	5	9,401	4,167	450	120-1,800
.....	..	..	..	..	5	7,333	2,333	500	90-3,600
.....	..	..	..	..	12	4,913	2,661	23	..
Total.....	..	..	3	10,740	99	674,950½	40,000	8½	..

mitted do not report any engines. All engines reported are steam engines. Data for the Bronx Gas & Electric, while applicable to both per plants, are all shown here.

York Edison by the Third Avenue Railway under terms of a contract for the supply of current to the latter. f 84, 10 and 25 h. p., respectively, reported by the company as auxiliary equipment, which were shown in a footnote in the 1915 table. orning part of turbo-units of 2,000, 750 and 35 kw., respectively, which were not shown in the 1915 table, and which are here reduced on a horse-power.

TABLE XV. Electric power-plant apparatus, 1916: (C) Electric equipment at generating stations

TABLE XV. Electric power-plant apparatus, 1916: (C) Electric equipment at generating stations — Continued

COMPANY AND CLASS OF EQUIPMENT	INSTALLED WITHIN THE YEAR			WITHDRAWN WITHIN THE YEAR			IN PLACE AT CLOSE OF YEAR			
	Number of units	Total rated capacity (kw.)	Number of units	Total rated capacity (kw.)	Number of units	Total rated capacity (kw.)	Number of units	RATED CAPACITY (kw.)		
								Total	Maximum individual	Minimum individual
EXTERNAL STEAM-DRIVEN										
..... & P. ....	.....	.....	.....	.....	.....	.....	4	640	160	160
..... ) .....	.....	.....	.....	.....	.....	.....	3	200	100	50
..... ) .....	.....	.....	.....	.....	.....	.....	2	1,000	800	200
..... ) .....	.....	.....	.....	.....	.....	.....	3	105	35	35
..... ) .....	.....	.....	.....	.....	.....	.....	2	48	35	11
..... ) .....	.....	.....	.....	.....	.....	.....	2	125	75	50
..... ) .....	.....	.....	.....	.....	.....	.....	2	55	35	35
Total .....	.....	.....	.....	.....	.....	.....	18	2,181	800	11
EXTERNAL MOTOR-DRIVEN										
..... Motors.....	.....	.....	.....	.....	.....	.....	10	1,500	150	150
..... ) .....	.....	.....	.....	.....	.....	.....	3	225	100	25
..... & P. ....	.....	.....	.....	.....	.....	.....	5	1,000	200	200
..... ) .....	.....	.....	.....	.....	.....	.....	1	45	—	—
..... ) .....	.....	.....	.....	.....	.....	.....	5	1,150	250	150
..... ) .....	.....	.....	.....	.....	.....	.....	3	75	40	11
..... ) .....	.....	.....	.....	.....	.....	.....	1	50	—	—
..... ) .....	.....	.....	.....	.....	.....	.....	1	30	—	—
Total .....	.....	.....	.....	.....	.....	.....	29	4,086	250	11
STORAGE-BATTERY CELLS										
New York Edison .....	.....	.....	.....	.....	.....	.....	1,640	(a. h., 1 hour rating) 17,332	14,000	11,332
United Electric L. & P. ....	.....	.....	.....	.....	.....	.....	242	4,000	—	—
Edison Elect. Ilg. (Bklyn) .....	.....	.....	.....	.....	.....	.....	222	5,120	2,000	1,120
Total .....	.....	.....	.....	.....	.....	.....	1,004	26,452	—	—
TRANSFORMERS										
New York Edison .....	.....	.....	.....	.....	.....	.....	39	78,000	2,000	2,000
Transmission .....	.....	.....	.....	.....	.....	.....	10	3,800	500	500
United Electric L. & P. ....	.....	.....	.....	.....	.....	.....	24	55,500	5,500	1,000
Local light and power .....	.....	.....	.....	.....	.....	.....	—	—	—	—
Transmission .....	.....	.....	.....	.....	.....	.....	—	—	—	—



TABLE XV. Electric power-plant apparatus, 1916: (D) Electric equipment at sub-stations

COMPANY AND CLASS OF EQUIPMENT	INSTALLED WITHIN THE YEAR <sup>1</sup>		WITHDRAWN WITHIN THE YEAR <sup>1</sup>		IN PLACE AT CLOSE OF YEAR			
	Number of units	Total rated capacity (kw.)	Number of units	Total rated capacity (kw.)	Number of units	RATED CAPACITY (KW.)		
						Total	Maximum individual	Minimum individual
ROTARIES								
New York Edison.....	1	1,000	.....	.....	145	229,300	3,500	400
N. Y. & Queens Elect. L. & P.....	3	1,750	.....	.....	3	1,750	750	500
Edison Elect. Illg. (Bklyn).....	3	6,000	4	2,400	82	58,600	2,000	100
Richmond Light & R. R.....	.....	.....	.....	.....	2	1,500	1,000	500
Total.....	7	8,750	4	2,400	232	291,150	3,500	100
TRANSFORMERS								
New York Edison:	10	7,450	.....	.....	359	269,090	3,850	145
For rotaries.....	.....	.....	3	3,000	47	45,290	2,000	70
Other.....	5	125	5	250	32	942½	75	12½
United Electric L. & P.:	.....	.....	.....	.....	50	58,700	5,000	250
Miscellaneous.....	9	1,740	.....	.....	9	1,740	250	165
Other.....	7	9,500	2	200	91	32,795	1,500	36
N. Y. & Queens Elect. L. & P.:	3	7,200	12	2,850	190	67,851	2,400	75
For rotaries.....	.....	.....	.....	.....	4	1,900	625	275
Other.....	4	300	.....	.....	4	300	100	50
Queens Borough G. & E.:	.....	.....	.....	.....	2	72	36	36
Street lighting.....	.....	.....	.....	.....	6	53	9.1	8.3
Boosting (k. v. a.).....	.....	.....	.....	.....	10	1,600	200	100
Other.....	.....	.....	.....	.....	6	1,100	200	150
Bronx Gas & Electric ("other").....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	38	26,315	22	6,300	810	481,433½	5,000	8.3
For rotaries.....	22	16,390	12	2,850	562	340,581	3,850	75
Street lighting.....	.....	.....	.....	.....	2	72	36	36
Boosting (k. v. a.).....	.....	.....	.....	.....	6	53	9.1	8.3
Other and miscellaneous.....	16	9,925	10	3,450	240	140,727½	5,000	12½



FREQUENCY CHANGERS									
New York Edison:									
Motor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Generator.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Edison Elect. Ilg. (Bklyn):									
Motor.....	3	2,403	12	7456	27	31,963	2,134	1,000	1,000
Generator.....	3	2,403	12	7400	27	30,300	2,000	425	400
Total { Motor.....	3	2,403	2	456	29	33,963	2,134	425	425
Generator.....	3	2,403	2	400	29	32,300	2,000	400	400
United E									
Edison E	60	(a. h.)	.....	.....	397	(a. h.)	.....	1,000	1,000
.....	60	.....	.....	.....	12,240	.....	.....	1,000	1,000
Total.....	60	60	.....	.....	637	.....	.....	1,000	1,000
STORAGE-BATTERY CELLS									
FOR LINE FEED									
New York Edison:									
Edison Electric Ilg. (Bklyn).....	.....	.....	.....	.....	12,650	14,331,360	14,336,000	14,336,000	14,336,000
Total.....	.....	.....	.....	.....	8,250	.....	.....	.....	.....
MISCELLANEOUS EQUIPMENT									
New York Edison:									
Motor generator sets (A. C. to D. C.).....	.....	.....	3	800	5	2,500	500	500	500

apparatus do not report such apparatus in these columns. Many's statement that the rotary was "disconnected"; put into service in 1916.

of service but not removed. service " at close of year.

r with a generator capacity of 400 kw. reported as "insensitized" and 1 with a generator capacity of 500 kw. of 110.

TABLE XV. Electric power-plant apparatus, 1916: (D) Electric equipment at sub-stations — Concluded

COMPANY AND CLASS OF EQUIPMENT	INSTALLED WITHIN THIS YEAR		WITHDRAWN WITHIN THE YEAR		Number of units	Total rated capacity (kw.)	IN PLACE AT CLOSE OF YEAR		
	Number of units	Total rated capacity (kw.)	Number of units	Total rated capacity (kw.)			Number of units	RATED CAPACITY (KW.)	
								Total	Maximum individual
MISCELLANEOUS EQUIPMENT—Concluded									
United Electric L. & P.:									
Regulators.....	.....	.....	.....	.....	64	.....	5,208	88	11
Exciters.....	.....	.....	.....	.....	6	.....	240	50	27½
Motor generators.....	.....	.....	.....	.....	4	.....	4,000	1,000	1,000
Miscellaneous motor generators.....	.....	.....	.....	.....	11	.....	18,200½	126	0.1
.....	.....	.....	.....	.....	2	.....	2,000	1,000	1,000
.....	.....	.....	.....	.....	20	.....	191	16	0½
.....	.....	.....	.....	.....	4	.....	12	5	2
.....	.....	.....	.....	.....	5	.....	49½	16	7½
.....	.....	.....	.....	.....	16	.....	—	—	—
.....	.....	.....	1	200	1	.....	200	—	—
.....	.....	.....	.....	.....	32	.....	3,110	200	90
.....	.....	.....	.....	.....	20	.....	2,400	150	100
.....	.....	.....	(w)	.....	4	.....	180	45	45
.....	(w)	(w)	24	1,020	.....	.....	444	45	42½
.....	.....	.....	.....	.....	10	.....	.....	.....	.....
.....	.....	.....	.....	.....	2	.....	(w)	(w)	(w)

12 "The tubes of 10 rectifier sets were taken out and the constant current transformers are now used." These sets were reported in 1915 under rectifiers.

13 (w) the 1915 Report.

TABLE XVI. ELECTRIC TRANSMISSION AND DISTRIBUTION SYSTEMS, 1916: (A) Length of feeders and mains at close of year

OPERATING COMPANY	HIGH-TENSION TRANSMISSION <sup>1</sup>		OTHER <sup>1</sup>		Feet of duct occupied by underground lines	TOTAL LENGTH OF TRANSMISSION AND DISTRIBUTION SYSTEMS	
	Overhead (feet)	Underground (feet)	Overhead (feet)	Underground (feet)		In feet	In miles
CONSOLIDATED SYSTEM							
New York Edison.....	6,411	2,328,790	4,41,635	6,993,545	8,938,504	13,741,381	2,602.53
United Electric L. & P.....	.....	613,474	.....	1,940,863	2,582,455	2,554,337	483.78
N. Y. & Queens Elect. L. & P.....	467,935	26,120	6,213,985	389,699	280,953	7,097,739	1,344.27
Total.....	474,346	2,968,384	10,626,620	9,324,107	11,801,912	23,393,457	4,430.58
OTHER COMPANIES							
Edison Elect. Illg. (Bklyn).....	.....	1,418,066	12,770,803	11,007,106	3,828,064	25,195,975	4,771.96
Richmond Light & R. R.....	17,198	.....	4,735,215	.....	.....	4,752,413	900.08
Flatbush Gas.....	.....	.....	702,272	679,861	.....	1,382,133	261.77
Queens Borough G. & E.....	23,919	.....	Est 2,419,560	Est 17,408	17,092	2,460,887	466.08
Bronx Gas & Electric.....	23,532	.....	Est 880,011	31,293	31,293	934,836	177.05
Total.....	64,649	1,418,066	21,507,861	11,735,668	4,401,449	34,726,244	6,576.94
Grand total.....	538,995	4,386,450	32,134,481	21,059,775	16,203,361	58,119,701	11,007.52

<sup>1</sup> For voltage see Divisions B and C.  
<sup>2</sup> Includes corrections from previous year's figure.

TABLE XVI. Electric transmission and distribution systems, 1916: (B) Direct-current circuits at close of year

COMPANY AND DESCRIPTION OF CIRCUIT	Voltage	Feet of circuit	Wires in circuit	Feet of wire	Million feet of wire	Pounds of copper
<b>OVERHEAD</b>						
New York Edison — Main	240	6,335	2 & 3	18,912	2,014	6,104
N. Y. & Queens Elect. L. & P. (Direct current)	650	2,206	2	4,410	2,205	6,674
Edison Elect. Illg. (Bklyn):						
Series	Various	1,770,329	1 & 2	1,864,991	63,763	193,075
Multiple	240	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
Total, overhead	—	1,779,119	—	1,888,313	67,982	205,853
<b>UNDERGROUND</b>						
N. Y. Edison	240	89,984	3	269,952	161,347	488,980
Edison	240	1,924,347	2	3,848,694	3,861,032	11,700,065
Edison	0	—	( <sup>2</sup> )	333,853	279,699	847,543
Edison	240	508,190	3	1,524,570	315,259	955,329
Edison	240	3,357,618	2, 3, 5	9,986,901	2,351,519	7,125,806
Edison	650	1,207	2	2,414	2,414	7,307
N. Y. Edison & P. (Direct current):						
Series	Various	27,571	1	27,571	1,234	3,756
Multiple	240	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
Total, underground	—	5,908,917	—	15,993,954	6,972,494	21,128,757
Grand total	—	7,688,036	—	17,882,267	7,040,476	21,334,610

NOTE.—Companies omitted report no circuits of the kind described.

1 "Included in A. C. secondary."

2 "Branching conductor."

TABLE XVI. Electric transmission and distribution systems, 1916: (C) Alternating-current circuits at close of year

COMPANY AND DESCRIPTION OF CIRCUIT	Volts	Feet of circuit	Wires in circuit	Feet of wire	Million mil-feet of wire	Pounds of copper	Phase	Frequency
<b>Overhead</b>								
.....	7,000	6,421	3	19,233	4,806	14,571	3	25 & 60
.....	2,200	1,950,168	2	3,900,316	330,976	972,642	1 & 2	60
.....	4,000	1,487,022	1 & 2	2,922,297	108,381	328,426	1	60
.....	260	201,265	1 & 2	381,531	13,384	40,537	1	60
.....	208	9,247	2 & 3	20,418	362	1,098	1	60
.....	104-208	768,257	2 & 3	2,216,406	174,435	528,590	1 & 2	60
.....	0		1	526,584	23,366	55,909		
.....	6,600	467,935	3	1,402,805	165,936	502,461	3	60
.....	2,300	1,009,910	2	2,019,821	54,812	165,916	1	60
.....	2,300	593,781	4	2,374,925	184,478	467,590	2	60
.....	110	814,254	2	1,628,506	66,185	200,281	1	60
.....	110-220	259,017	3	777,052	35,598	107,755	1, 2 & 3	60
.....	110-220	3,501	4	14,004	1,480	1,480	1, 2 & 3	60
.....	Series	3,531,367	2	7,062,734	183,260	551,701	1	60
.....	2,500	4,400,715	1 & 2	4,406,276	319,534	970,639	1 & 2	60
.....	240	16,599,759	1 to 5	19,584,592	1,412,416	1,250,341	1 & 2	60
.....	6,600	17,198	3	51,594	18,053	54,959	3	60
.....	2,200	853,266	3	2,664,798	141,279	592,953	3	60
.....	110	337,169	2	674,238	23,239	94,300	1	60
.....	2,200	3,509,780	1	3,509,780	118,162	511,639	1	60
.....	2,500	216,378	2	432,756	20,550	67,848	1 & 2	60
.....	110,220	131,431	2 & 3	304,295	16,490	54,417	1 & 2	60
.....	2,500	354,463	1	354,463	9,365	30,904	1	60
.....	6,600	Est 23,919	6	143,519	9,525	28,518	3	60
.....	2,300	Est 1,120,161	2 & 4	2,240,322	90,784	271,512	1 & 2	60
.....	110-220	Est 332,896	2	765,792	30,238	60,542	1 & 2	60
.....	(9)	Est 916,503	1 & 2	1,578,551	41,437	124,069	1	60
.....	6,600	23,533	3	70,595	7,456	22,520	2	60
.....	2,300	Est 205,250	2, 3 & 4	618,750	29,946	90,459	1 & 2	60
.....	110-220	Est 122,575	2, 3 & 4	367,725	18,669	56,512	1 & 2	60
.....	Series	551,186	2	1,102,372	28,931	88,190	1	60
Total, overhead.....		30,894,357		54,308,152	2,635,551	8,339,423		

NOTE: — Companies omitted report no circuits of the kind described. † Includes D. C. multiple. ‡ The circuits shown here leave station as "3-phase, 4-wire and separate into 10 single-phase, 2-wire circuits." § Reported as 7.5 amperes.

TABLE XVI. Electric transmission and distribution systems, 1916: (C) Alternating-current circuits at close of year — Continued

COMPANY AND DESCRIPTION OF CURRENT	Volts	Feet of circuit	Wires in circuit	Feet of wire	Million mil-feet of wire	Pounds of copper	Phase	Frequency
<b>Underground</b>								
<b>New York Edison:</b>								
High tension transmission.....	{ 7,000 11,000 15,000 2,000 4,000 250 104-208 104-208 0	2,192,122 2,108 134,560 231,450 335,071 89,758 62,769 294,368	3 3 3 2 1 & 2 1 & 2 3 & 5 1	6,576,366 6,324 408,680 662,900 627,392 145,753 186,277 1,016,440 246,925	1,799,550 1,581 135,239 123,717 16,092 2,581 9,363 197,257 14,481	5,453,176 4,791 409,815 371,869 48,764 7,821 28,378 597,748 43,682	3 3 3 1 & 2 1 1 & 2 1 & 2 —	25 & 60 25 25 & 60 60 60 60 60 60
<b>Three-phase</b>								
.....	{ 23,000 15,000 7,500 6,600 3,000 200	72,910 177,115 289,358 74,091 1,061,081 579,782	3 3 3 3 2 & 3 2 to 6	219,730 531,344 868,074 222,278 3,195,208 2,976,290	76,555 185,970 262,590 56,847 439,926 505,111	231,941 563,489 795,647 169,216 1,484,476 1,880,486	3 3 3 3 1 & 2 1 & 2	25 60 60 25 60 60
<b>One and two-phase</b>								
<b>N. Y. &amp; Queens Elect. L. &amp; P.:</b>								
Transmission.....	6,600	26,120	3	78,360	25,562	77,376	3	60
Primary.....	{ 2,800 2,300 2,300 110	19,529 31,265 1,791	2 4 2	39,058 125,060 3,682	1,400 63,537 700	4,238 159,029 2,119	1 2 1	60 60 60
Secondary.....	{ 110-220 Series	34,890 301,027	3 1 & 2	104,640 301,027	49,891 7,845	151,020 23,807	1 & 2 1	60 60
Street lighting.....								
Edison Elect. Illg. (Bklyn):								
Multiple.....	{ 2,500 6,600 240	609,412 1,418,066 10,370,123	1 to 4 1 to 3 1 to 12	961,843 4,248,696 14,037,736	98,062 1,001,999 2,825,201	299,010 3,081,735 18,652,046	1 & 2 3 1 & 2	60 25 60
Secondary.....								
Flatbush Gas:								
Primary feeders.....	2,500	193,472	2	396,944	30,276	99,911	1 & 2	60
Secondary distribution mains.....	{ 110-220 3,500	172,702 313,687	3 1	518,106 313,687	28,693 6,926	11,187 23,856	1 & 2 1	60 60
Series street lighting.....								

Queens Borough G. & E.:	2,300	Est 17,408	2	34,816	914	2,786	1	60
Single phase.....								
Bronx Gas & Electric:	Series	31,293	2	62,585	1,606	4,895	1	60
Street lighting.....								
Total, underground.....	—	19,537,308	—	89,213,116	8,011,492	24,313,478	—	—
Total, overhead and underground.....	—	50,431,665	—	93,521,268	10,647,143	32,652,901	—	—

<sup>1</sup> Includes D. C. multiple.

TABLE XVI. Electric transmission and distribution systems, 1916; (D) Poles and line transformers

OPERATING COMPANY	NUMBER OF POLES AT CLOSE OF YEAR		LINE TRANSFORMERS								TRANSFORMERS IN STOCK	
	Wood	Metal	Number added within year	Number retired within year	Total	BY FREQUENCIES		Total capacity (kw.)	Available for service	Inex- pended		
						60	125					
CONSOLIDATED SYSTEM												
New York Edison.....	11,925	7,821	56	70	2,194	2,185	9	39,074	374	14		
United Electric L. & P. ....	.....	.....	359	155	2,654	2,654	.....	56,159	111	84		
N. Y. & Queens Elect. L. & P. ....	27,524	4,441	435	63	4,526	4,526	.....	34,043	878	54		
Total.....	39,449	8,262	850	278	9,374	9,365	9	129,276	1,358	102		
OTHER COMPANIES												
Edison Elect. Ill. (Bklyn.).....	20,163	3,671	103	189	3,023	3,023	.....	42,842	293	.....		
Richmond Light & R. R. ....	14,201	.....	166	28	2,450	2,450	.....	10,067	76	.....		
Flatbush Gas.....	2,761	544	40	10	593	593	.....	5,265	53	30		
Queens Borough G. & E. ....	6,603	.....	114	.....	1,505	1,505	.....	6,258	.....	.....		
Bronx Gas & Electric.....	4,243	.....	12	5	243	243	.....	1,755	23	.....		
Total.....	47,971	4,215	435	232	7,814	7,814	.....	66,177	415	30		
Grand total.....	87,420	12,477	1,285	510	17,188	17,179	9	194,453	1,773	132		

line pole.

reported.  
total in 1917.





TABLE XVIII. ELECTRIC METERS, 1916: (A) Number and ampereage of meters owned at close of year

OPERATING COMPANY	Prepayment	REGULAR, DISTRIBUTED BY AMPERES					Total prepayment and regular
		Not over 5	6-25	26-100	101-300	Over 300	
CONSOLIDATED SYSTEM							
New York Edison.....	270	175,317	43,451	10,783	3,465	2,085	235,101
United Electric L. & P.....	955	53,305	3,951	2,050	263	117	59,586
N. Y. & Queens Elect. L. & P.....	.....	11,557	8,665	991	298	38	19,537
Total.....	1,225	240,179	54,067	13,824	4,014	2,140	314,224
OTHER COMPANIES							
Edison Elect. Illr. (Bklyn).....	.....	71,647	17,067	3,109	719	228	92,770
Richmond Light & E. R.....	.....	4,174	3,815	480	47	1	8,517
Flatbush Gas.....	4	12,031	736	107	28	2	13,908
Queens Borough G. & E.....	.....	3,049	4,391	298	23	.....	7,761
Bronx Gas & Electric.....	.....	1,628	355	76	6	6	2,071
Total.....	4	92,529	28,364	4,070	823	237	124,027
Grand total.....	1,229	332,708	80,431	17,894	4,837	2,377	438,476

NOTE.—Maximum demand meters, included in those tabulated, were reported as follows: N. Y. Edison, 43; United Electric, 51; N. Y. & Queens Electric, 12; Brooklyn Edison, 650.

380 of 601-2,000, and 4 of over 2,000.

of 2,000.

5 of over 2,000.

The figure here shown includes all corrections.

5 figures, the respondent corrected its return by transferring 1 meter from the 6-25 ampere class to the next lower class.

915 figures.

2 of 601-2,000.

TABLE XVIII. Electric meters, 1916: (B) Number bought and number condemned, lost or destroyed, together with net increase during year, by ampere

OPERATING COMPANY	Prepayment	REGULAR, DISTRIBUTED BY AMPERES					Total	Total prepayment and regular
		Not over 5	6-25	26-100	101-300	Over 300		
<b>Consolidated Systems</b>								
New York Edison:								
Bought.....	14	21,773	3,003	1,195	913	1,906	27,795	27,809
Condemned, etc.	16	14,537	14,075	2,053	579	274	31,671	31,687
Net increase.....	D 2	7,186	D 11,075	D 258	339	632	D 3,576	D 3,573
United Electric L. & P.:								
Bought.....	190	7,303	420	109	40	1	7,933	8,123
Condemned, etc.	190	3,654	286	60	5	.....	3,007	3,007
Net increase.....	.....	4,639	134	119	35	1	4,936	5,116
N. Y. & Queens Elect. L. & P.:								
Bought.....	.....	3,658	1,101	179	62	410	5,010	5,010
Condemned, etc.	.....	3	2	.....	.....	.....	5	5
Net increase.....	.....	3,655	1,099	179	62	410	5,005	5,005
Net increase, Consolidated system.....	188	15,480	D 9,844	D 500	336	643	6,065	6,243
<b>Other Companies</b>								
Edison Elect. Illg. (Bklyn)								
Bought.....	.....	16,686	1,345	616	96	53	18,796	18,796
Condemned, etc.	207	394	390	204	123	43	1,244	1,451
Net increase.....	D 207	16,292	955	393	D 27	10	17,552	17,345
Richmond Light & R. R.:								
Bought.....	.....	781	550	31	2	.....	1,364	1,364
Condemned, etc.	.....	4	5	4	.....	.....	13	13
Net increase.....	.....	777	545	27	2	.....	1,351	1,351
Flatbush Gas:								
Bought.....	.....	2,037	94	15	.....	.....	2,136	2,136
Condemned, etc.	.....	6	43	4	.....	.....	52	52
Net increase.....	.....	2,031	51	11	.....	.....	2,054	2,084
Queens Borough G. & E.:								
Bought.....	.....	706	213	2	2	.....	923	923
Condemned, etc.	.....	3	13	2	2	.....	20	20
Net increase.....	.....	703	200	.....	.....	.....	903	903
Bronx Gas & Electric:								
Bought.....	.....	285	21	6	.....	.....	312	312
Condemned, etc.	.....	3	.....	.....	.....	.....	3	3
Net increase.....	.....	282	21	6	.....	.....	309	309
Grand total:	D 207	20,075	1,773	866	D 25	10	22,199	21,992
Net increase, Other companies.....	204	53 219	6,747	2,213	1,120	970	64,260	64,473

<sup>1</sup> Composed of 657 of 201-600 amperes, 237 of 601-2,000, and 2 of over 2,000.

<sup>2</sup> Of 201-600 amperes. <sup>3</sup> Composed of 6 of 301-600 amperes and 4 of 601-2,000.

<sup>4</sup> Composed of 33 of 301-600 amperes and 10 of 601-2,000.

<sup>5</sup> Composed of 30 of 301-600 amperes, 12 of 601-2,000, and 2 of over 2,000.

<sup>6</sup> Composed of 39 of 301-600 amperes, 12 of 601-2,000, and 2 of over 2,000.

<sup>7</sup> Composed of 30 of 301-600 amperes, 12 of 601-2,000, and 2 of over 2,000.

TABLE XVIII. Electric meters, 1916: (C) Voltage and further description of meters owned at close of year

OPERATING COMPANY	DIRECT CURRENT			ALTERNATING CURRENT <sup>1</sup>								Total
	2-WIRE		3-WIRE	SINGLE PHASE			POLYPHASE					
	110 volts	220 volts	500 volts and over, as specified	2-WIRE		3-WIRE	110 volts	220 volts	440 volts	Primary		
				110 volts	220 volts	500 volts and over, as specified						
											110 volts	
CONSOLIDATED SYSTEM												
New York Edison.....	266,614	25,754	.....	64,336	499	29	13	894	3	187	235,371	
United Electric L. & P.....	80	2	.....	34,071	.....	40	21	1,475	14	11	60,541	
N. Y. & Queens Electric L. & P.....	50	3	113	16,951	671	12	16	769	2	83	19,537	
Total.....	66,744	25,759	3	115,358	1,170	71	50	3,138	19	281	315,449	
OTHER COMPANIES												
Edison Elect. Ilg. (Bklyn.).....	22,720	4,374	4	21,301	1,645	.....	13	1,409	171	32	92,770	
Richmond Light & R. R.....	1	1	10	7,976	93	.....	80	266	1	7	8,517	
Flatbush Gas.....	1	.....	.....	6,165	75	6	4	137	2	6	12,908	
Queens Borough G. & E.....	.....	.....	.....	7,406	113	.....	8	174	3	1	7,761	
Bronx Gas & Electric.....	.....	.....	.....	1,800	48	.....	.....	54	.....	.....	2,071	
Total.....	22,722	4,375	14	44,648	1,974	6	105	2,040	7	46	124,027	
Grand total.....	89,466	30,134	17	160,006	3,144	77	155	5,178	26	327	439,476	

<sup>1</sup> 60-cycle except as specified.    <sup>2</sup> Of 120 volts.    Includes 42 prepayment meters.    <sup>3</sup> Of 240 volts.    <sup>4</sup> Includes 15 240-volt prepayment meters.    <sup>5</sup> Includes one 45-volt meter and 141 prepayment meters.    <sup>6</sup> Of 2,200 volts.    <sup>7</sup> Includes one 25-cycle and 18 prepayment meters.    <sup>8</sup> Includes 25-cycle.    <sup>9</sup> Includes 802 prepayment meters.    <sup>10</sup> Of 660 volts.    <sup>11</sup> Includes 6 440-volt meters.    <sup>12</sup> Reported as primary meters of 2,200 volts.    <sup>13</sup> Includes 8 25-cycle.    <sup>14</sup> Includes 2 25-cycle.    <sup>15</sup> Includes 23 25-cycle.    <sup>16</sup> Of 40 volts.    <sup>17</sup> 25-cycle.    <sup>18</sup> Includes 26 25-cycle.    <sup>19</sup> Of 40 volts.    <sup>20</sup> Of 550 volts.    <sup>21</sup> Includes 1 prepayment meter.    <sup>22</sup> Reported as primary meters.    <sup>23</sup> Includes 3 prepayment meters.

TABLE XIX. DISPOSITION OF ELECTRIC METERS OWNED ON DECEMBER 31, 1916

COMPANY AND TYPE OF METER	In use by consumers	In company's service	In repair shop	In stock	Total owned
<b>CONSOLIDATED SYSTEM</b>					
New York Edison:					
Regular.....	222,177	750	.....	12,174	235,101
Prepayment.....	216	.....	.....	54	270
United Electric L. & P.:					
Regular.....	55,576	121	100	2,790	59,586
Prepayment.....	1,802	.....	57	95	1,955
N. Y. & Queens Elect. L. & P. (Regular).....	17,978	145	.....	1,416	19,537
Total { Regular.....	296,728	1,016	100	16,390	314,224
Prepayment.....	1,018	.....	57	150	1,225
<b>OTHER COMPANIES</b>					
Edison Elect. Ilc. (Bklyn.) (Regular).....	39,791	108	.....	2,871	42,770
Richmond Light & R. R. (Regular).....	7,348	11	45	1,113	8,617
Flatbush Gas:					
Regular.....	12,572	23	93	316	12,904
Prepayment.....	.....	.....	.....	4	4
Queens Borough G. & E. (Regular).....	7,347	25	.....	360	7,732
Bronx Gas & Electric (Regular).....	1,904	17	.....	150	2,071
Total { Regular.....	118,962	184	138	4,729	124,023
Prepayment.....	.....	.....	.....	4	4
Grand total { Regular.....	415,690	1,200	238	21,119	438,247
Prepayment.....	1,018	.....	57	154	1,229

TABLE XL CONNECTED LOAD, 1916: (A) Number of units and rating in kilowatts

COMPANY AND KIND OF APPARATUS	INDICATED INCREASE OR (D) DECREASE FROM PREVIOUS YEAR		TOTAL NUMBER CONNECTED AT CLOSE OF YEAR				Total rating in kilowatts
	Total	Thereof owned by company	D. C. system	A. C. system	Total	Thereof owned by company	
<b>MUNICIPAL STREET LIGHTING</b>							
New York Edison: <del>lamps</del>							
Arc lamps	1,639	1,639	23	1	34	34	17
Gas-filled lamps	378	378	9,725	8,738	18,463	18,463	4,000
Other filament lamps			2,690	381	3,071	3,071	279
United Electric L. & P:							
Gas-filled lamps	138	138		1,622	1,622	1,622	472
Other filament lamps	105	105		715	715	715	35
N. Y. & Queens Elect. L. & P.:							
Arc lamps	D 911	D 911					
Gas-filled lamps	1,729	1,729		16,321	16,321	16,321	1,513
system:							
lamps	D 911	D 911	23	1	24	24	17
	3,608	3,608	9,725	86,661	96,406	96,406	8,966
	483	483	8,690	1,096	9,786	9,786	314
	D 1,617	D 1,617	N. S.	N. S.	12	12	5
	2,620	2,620	N. S.	N. S.	7,039	7,039	1,976
	D 1,218	D 1,218	N. S.	N. S.	2,129	2,129	211
	11,619	11,619		5,163	5,163	5,163	484
	D 1,600	D 1,600					
	31	31		1,260	1,260	1,260	272
	415	415		2,795	2,795	2,795	214
	D 453	D 453					
	877	877		2,402	2,402	2,402	262
<b>Grand total:</b>							
Arc lamps	D 2,981	D 2,981			36	36	22
Gas-filled lamps	9,068	9,068			55,064	55,064	9,183
Other filament lamps	D 2,335	D 2,335			6,915	6,915	525

LITING	D 12,095 306 479,457	N R. N. R.	15,702 2,912 5,720,507	637 35 1,203,003	19,329 2,937 6,932,510	N. R. N. R.	15,347 1,081 342,324
	10 215,530	N. R.		1,330 1,507,189	1,330 1,507,189	46 N. R.	665 75,359
	11 D 7			302	302	35	392
							4
	166,061 2,749 848,011	N. R. N. R.		255,230 109,766 3,078,480 N. R.	255,230 109,766 3,818,601 N. R.	N. R. N. R.	11,721 5,481 452,574 Est = 169,261
	9 15,120	9		48 173,330	48 173,330	48	23 8,069
	D 1 13,750	D 1 13,750			254,500	254,500	10,180
	11,500			20 116,208	20 116,208		11 6,283
	D 5 3,791	D 5		10 47,996	10 47,996	10	6 1,616
Grand total							648,348
COMPANY-SERVICE APPARATUS							
Lamps							
New York Edison:							
Arc lamps							
& P.:							
t lamps							
N. Y. & Queens Elect. L. & P.:							
Arc lamps							
Gas-filled lamps							
Other filament lamps							
Total, Consolidated system							
	D 63 N R.	D 63 N. R.	33,717	14 4,456	14 38,175	14 38,175	7 1,793
	506	506		14 10,951	14 10,951	14 10,951	7 549
	D 11 2	D 11 2		2 23	2 28	2 28	1 14
	1,753	1,753	33,717	4,032 19,589	4,032 63,246	4,032 63,246	136 2,508

For footnotes, see page 181.





COMMERCIAL POWER <sup>1</sup>					
BATTERY CHARGING					
New York Edison (kw.)	1,894	.....	18,744	2,087	16,431
N. Y. & Queens Elect. L. & P. (number)	D 3	.....	.....	16	49
Flushing Gas (kw.)	D 3	.....	.....	41	52
Queens Borough G. & E. (kw.)	3	.....	.....	52	.....
Total <sup>1</sup>	1,828	D 3	18,744	2,706	16,573
New York Edison (kw.)	20,832	.....	318,675	17,099	335,773
N. Y. & Queens Elect. L. & P. (number)	4,695	.....	.....	32,037	23,899
Flushing Gas (kw.)	1,801	.....	.....	3,539	20,501
Queens Borough G. & E. (kw.)	47	.....	N. R.	N. R.	213,743
Total <sup>1</sup>	26,375	.....	318,675	53,675	4,043
New York Edison (kw.)	11,400	.....	.....	43,400	43,400
United Electric L. & P. (number)	3,500	.....	.....	6,500	10,500
N. Y. & Queens Elect. L. & P. (number)	608	.....	.....	1,700	11,508
Edison Elect. Illg. (Bklyn) <sup>1</sup>	.....	.....	.....	4,170	11,700
Richmond Light & R. R. (kw.)	.....	.....	.....	.....	4,170
Total <sup>1</sup>	15,508	.....	3,500	55,778	59,278
New York Edison (kw.)	1,752	.....	5,917	1,698	7,615
N. Y. & Queens Elect. L. & P. (number)	724	.....	.....	3,335	1,851
Queens Borough G. & E. (kw.)	395	.....	.....	1,415	1,415
Total <sup>1</sup>	2,871	.....	5,917	5,448	10,881

<sup>1</sup> Figure for 1915 corrected to 2,544 subsequently to compilation of 1915 Report. <sup>2</sup> Consists of tungsten, carbon filament, and other (not specified) lamps.

TABLE XX. Connected load, 1916: (B) Incandescent lamps purchased and issued, by wattage  
§ 1. Tungsten lamps

Company	Watts										Total
	21-10	15-20	25	40	55	60	100	125-250	300-500	750-1,000	
New York Edison:											
Purchased.....	186,203	125,626	245,379	114,669	1,016,100	432,343	365,494	47,663			3,184,012
Issued.....											
Installation ("free").....	3,205	3,971	7,502	2,463	530,870	50,071	59,437	2,512			653,739
Renewals ("free").....	82,171	32,839	102,833	52,875	572,423	344,331	266,890	17,707			1,471,818
Sales.....	88,691	83,901	170,475	82,164	27,631	60,335	53,253	23,450			697,960
Total.....	174,067	117,661	280,810	188,601	1,130,643	454,737	579,660	63,669			5,736,548
United Electric L. & P.:											
Purchased.....	56,100	28,319	53,805	30,317	312,810	149,900	54,079	7,377	3,839	168	705,796
Issued.....											
Installation ("free").....			43		263,174	25,328	7,443	938	237		276,083
Renewals ("free").....	12,580	1,570	5,323		136,260	118,199	38,453	5,112	3,899	14	324,510
Sales.....	35,179	27,086	49,709	25,768	4,900	7,918	9,449	2,259	480	138	163,786
Total.....	47,759	28,656	55,075	26,617	376,334	161,645	55,390	8,000	4,366	148	765,484
N.:											
Purchased.....	12,900	4,500	41,100	7,400	27,000	7,000	14,136	24			114,060
Issued.....	9,456	5,061	40,123	9,260	25,123	8,868	13,838	168			111,667
System:	265,808	155,445	340,874	161,486	1,069,810	659,345	453,709	55,084	3,009	160	4,004,768
"free".....	3,805	2,971	7,545	3,423	702,744	85,509	65,935	8,170	337		924,802
"no".....	94,781	34,159	106,636	53,734	710,039	468,530	305,383	25,840	3,699	14	1,795,432
Sales.....	133,336	114,145	260,377	117,308	57,873	78,181	75,361	25,847	430	193	872,843
Total.....	231,229	151,278	378,606	174,396	1,530,999	686,550	446,679	61,357	4,396	148	3,623,639
Ed											
Purchased.....	100,140	30,344	146,352	112,400	23,200	75,486	209,990	31,537	720,736	439	733,697
Issued.....											
Installation ("free").....	D 8		2,607	12,801		411	44,493	1,619	2,718	157	65,853
Renewals ("free").....	968	543	1,647	1,149		1,822	139,026	10,064	3,059	315	158,964
Sales.....	75,765	35,532	147,277	101,015		73,648	26,774	8,366	10,468	54	480,839
Total.....	76,733	36,124	151,591	115,365		74,431	515,286	20,049	16,215	696	705,621
Richmond Light & R. R.:											
Purchased.....	4,009		14,100	12,900		8,900					29,029
Issued (miles).....	1,369		6,346	6,173		6,771	891				16,549







TABLE XL. Connected load, 1916: (C) Total by companies, and proportion primarily for lighting and for power

COMPANY	KILOWATTS OF CONNECTED APPARATUS				PER CENT DISTRIBUTION			
	Lighting	Railway	Power (non-railway)	Total	Lighting	Railway	Power (non-railway)	Total
<b>SYSTEM</b>								
New York	362,948	43,400	359,819	766,167	47.37	5.67	46.96	100.00
United E	76,531	6,500	23,899	106,930	71.57	6.08	22.35	100.00
N. Y. & P.	19,111	3,508	22,701	45,320	42.17	7.74	50.09	100.00
<b>Total</b>	458,590	53,408	406,419	918,417	49.93	5.82	44.25	100.00
<b>OTHER COMPANIES</b>								
Edison Elect. Ilg. (Bklyn)	Est 171,473	1,700	Est 213,748	386,921	44.32	0.44	55.24	100.00
Richmond Light & R. R.	9,176	4,170	4,053	17,399	52.74	23.97	23.29	100.00
Flatbush Gas	10,452	.....	1,444	11,896	87.26	.....	12.14	100.00
Queens Borough G. & E.	6,508	.....	8,260	9,868	65.95	.....	34.05	100.00
Bronx Gas & Electric	1,874	.....	1,267	3,141	59.85	.....	40.15	100.00
<b>Total</b>	199,483	5,870	223,862	429,215	46.48	1.37	52.15	100.00
<b>Grand total</b>	658,073	59,278	630,281	1,347,632	48.83	4.40	46.77	100.00

NOTE.— Does not include lamps and motors in company service.

TABLE XII. PRODUCTION OF ELECTRIC CURRENT BY COMPANIES AND STATIONS, 1916: (A) Current generated in relation to fuel consumed and to generating capacity

COMPANY AND STATION	Fuel Consumed			KILOWATT-HOURS GENERATED (INCLUDING STATION CONSUMPTION)			Capacity of station (kw.)	Kw. hrs. generated per kw. of capacity
	Anthracite coal (cwt.)	Bituminous coal (cwt.)	Pounds per kw. hr. generated	Direct current	ALTERNATING AND DIRECT CURRENT COMBINED			
					Aggregate for year	Average per day		
New  SYSTEM	45,372	13,067,846	2.06	312,893	636,093,893	1,737,968	300,000	2,180
	.....	6,105,075	2.16	.....	282,183,058	771,006	124,000	2,276
	.....	6,962,771	1.97	.....	353,692,942	960,374	135,500	2,610
	45,372	.....	1.22 67	212,893	312,893	862	7,600	28
	.....	.....	.....	.....	.....	.....	900	.....
	.....	.....	.....	.....	.....	.....	32,000	.....
	.....	4,098,572	1.80	.....	227,748,000	622,262	85,000	2,679
	121,186	43,120	4.03	.....	4,074,626	11,279.08	7,250	562
	169,468	17,209,538	2.00	312,893	867,916,518	2,371,357	392,250	2,213
	.....	.....	.....	.....	.....	.....	.....	.....
OTHER COMPANIES	2,376,060	4,676,848	2.26	.....	258,910,800	638,760	71,550	2,339
	.....	.....	.....	.....	5,457,700	14,912	.....	.....
	1,405,219	4,334,419	2.80	.....	205,204,346	560,667	55,500	2,697
	969,631	342,429	4.65	.....	28,248,154	77,181	16,000	1,780
	.....	651,341	2.05	50,449	21,361,509	58,265	6,700	2,188
	329,632	49,333	4.30	.....	8,806,297	24,061	6,975	1,263
	.....	255,624	4.14	.....	6,181,880	16,890	4,700	1,315
	110,710	17,750	4.10	.....	3,134,100	8,563	3,637	886
	2,815,392	5,650,896	2.04	50,449	278,398,986	760,639	93,462	2,979
	2,984,860	22,860,434	2.26	263,242	1,146,310,504	3,131,996	485,712	2,300

† Most of the coal of this station is used for keeping the station in readiness for emergency service.  
 ‡ This company operated its plant 147 days during the year. The average for 366 days is 11,138.

TABLE XII. Production of electric current by companies, 1916: (B) Quantity (cwt.) and cost of fuel

COMPANY AND KIND OF MATERIAL	On hand at beginning of year	Received during year	Total	USED DURING YEAR			Sold during year	On hand at close of year	Cost of Coal Used		
				Under boilers	Elsewhere	Total			Stock expenses	Aggregate	Per cwt. (cents)
ANTHRACITE STEAM COAL											
Consolidated Systems											
New York Edison	15,042	71,093	86,135	48,372	18,759	67,131	67,131	19,704	\$491.92	\$28,840.90	13.2
N. Y. & Queens Elect. L. & P.	18,500	132,741	151,241	121,195	...	121,195	121,195	30,046	2,200.54	13,076.72	10.8
Total	33,542	204,435	237,977	169,468	18,759	188,227	188,227	49,750	\$2,782.46	\$41,917.62	11.6
Other Companies											
Edison Elect. Ilg. (Bklyn.)	339,429	2,341,764	2,681,193	2,375,049	784	2,375,833	2,375,833	205,360	\$25,456.04	\$251,883.92	10.6
Flatbush Gas	30,760	358,602	389,362	329,632	17,841	347,473	347,473	41,579	(?)	43,090.46	12.7
Bronx Gas & Electric	5,107	156,912	162,019	110,710	29,938	140,648	140,648	19,736	\$263.90	\$13,249.86	11.5
Total	375,296	2,857,278	3,232,564	2,815,391	\$48,563	2,863,954	2,863,954	266,675	\$25,719.94	\$309,223.24	\$10.9
Total, anthracite											
BITUMINOUS STEAM COAL											
Consolidated Systems											
New York Edison	3,433,535	12,235,128	15,668,663	13,067,846	76,600	13,144,446	13,144,446	2,196,978	\$306,462.85	\$1,923,819.87	14.7
United Electric L. & P.	69,104	4,114,812	4,183,917	4,098,573	...	4,098,573	4,098,573	85,344	\$19,096.60	\$614,558.41	15.0
N. Y. & Queens Elect. L. & P.	5,600	46,032	51,632	43,120	...	43,120	43,120	8,512	\$76.04	\$6,331.54	14.7
Total	3,508,239	16,395,972	19,904,212	17,209,539	76,600	17,286,139	17,286,139	2,290,831	\$316,496.49	\$2,538,637.32	14.8
Other Companies											
Edison Elect. Ilg. (Bklyn.)	289,541	4,536,846	4,826,387	4,076,849	9,411	4,086,260	4,086,260	37,459	\$361,264.06	\$737,736.82	16.7
Richmond Light & E. R.	26,558	688,539	715,097	651,341	...	651,341	651,341	60,755	2,378.38	\$7,853.00	15.0
Flatbush Gas	1,599	50,108	51,617	49,333	90	49,423	49,423	2,194	(?)	3,891.20	18.0
Queens Borough G. & E.	45,954	247,899	293,853	255,623	1,848	257,471	257,471	34,184	\$147.96	\$12,526.50	16.5
Bronx Gas & Electric	7,840	20,586	28,426	\$17,750	\$5,233	22,973	22,973	5,453	\$161.61	\$2,693.30	\$14.7
Total	368,492	5,541,779	5,910,181	\$5,650,896	\$16,570	5,667,466	5,667,466	140,076	\$54,953.61	\$389,700.20	\$15.7
Total, bituminous	3,876,641	21,937,762	25,814,368	22,860,435	\$53,170	22,913,605	22,913,605	2,430,907	\$171,389.10	\$3,443,537.52	\$15.0



TABLE XII. Production of electric current by companies and stations, 1916: (C) Output in relation to station capacity, connected load, and maximum load

Operating Company	Capacity of station (kw.)	Net output of generating stations (kw. hrs.) <sup>1</sup>	Average net output per hour (kw. hrs.)	Connected load Dec. 31st (kw.) <sup>2</sup>	Maximum load (kw.)	Ratio (per cent) of maximum load to station capacity	Ratio (per cent) of AVERAGE NET OUTPUT PER HOUR TO —		
							Station capacity	Connected load	Maximum load (the load factor)
Consolidated Systems									
New York Edison.....	1,900,000	639,401,473	71,663	766,167	281,051	78.88	28.88	9.55	36.48
Waterworks "A".....	124,000	639,188,580	71,629	—	102,200	82.42	27.60	—	32.90
Waterworks "B".....	135,500		—	—	116,200	85.76	—	—	40.37
Duane street.....	7,600	212,893	24	—	6,533	85.96	40.32	23.45	46.12
United Electric L. & P. ....	55,000	230,291,426	25,079	106,920	54,880	83.98	29.50	1.01	46.76
N. Y. & Queens Elect. L. & P. ....	7,250	4,006,019	456	45,320	6,760	93.10	16.29	—	—
Total.....	3,392,250	853,890,918	97,188	918,417	—	—	24.78	10.58	—
Other Companies									
Edison Elect. Ill. (Bklyn).....	71,550	233,458,500	56,577	386,921	67,900	95.98	37.14	6.87	59.56
Gold street.....	55,500	205,204,346	23,361	—	58,900	102.52	42.06	—	41.06
66th street.....	16,050	28,248,154	3,216	—	12,700	79.13	20.04	—	25.32
Richmond Light & R. R. ....	6,700	19,103,038	2,175	17,399	5,570	83.18	32.46	12.50	39.05
Flatbush Gas.....	6,975	7,336,478	835	11,596	3,210	46.03	11.97	7.02	26.01
Queens Borough G. & E. ....	4,700	5,901,099	672	Est 9,863	3,410	72.55	14.30	6.81	19.71
Bronx Gas & Electric.....	3,537	2,341,820	266	3,131	1,125	31.81	7.52	8.50	23.64
Total.....	93,462	269,134,935	80,525	429,216	—	—	32.66	7.11	—
Grand total.....	4,485,712	1,121,833,853	127,713	1,347,632	—	—	26.29	9.48	—

<sup>1</sup> Output represents current generated, as shown in Division A of this table, diminished by current used in the generating station. See Table XXIII. <sup>2</sup> All Richmond Light & R. R. includes two stand-by months and for only a few hours each day. The

days and ratios are based on such average. Based on the station capacity, to the connected load,

TABLE XL VARIATION OF OUTPUT AND OF LOAD, 1916: (A) Output (kw. hrs.) of each company and station by months

COMPANY AND STATION	January	February	March	April	May	June	July
<b>SYSTEM</b>							
Waterside "B" .....	68,648,760	66,116,800	59,455,650	58,176,150	49,463,960	46,896,150	45,686,800
Dunne street .....	26,417,425	25,122,888	26,269,650	23,388,669	22,711,012	21,131,163	19,600,561
United Electric L. & P. ....	32,225,825	30,993,312	33,186,000	28,787,481	26,762,938	25,764,987	24,084,649
New York & Queens Elect. L. & P. ....	17,939,166	17,476,198	19,428,464	17,580,537	17,477,697	17,526,847	17,102,481
.....	823,416	834,357	(1)	(1)	(1)	(1)	(1)
<b>Total.....</b>	<b>77,405,332</b>	<b>74,428,750</b>	<b>78,884,114</b>	<b>69,756,987</b>	<b>66,941,647</b>	<b>64,421,997</b>	<b>60,877,681</b>
<b>OTHER COMPANIES</b>							
Edison Elect. Illg. (Bklyn) .....	40,158,847	18,690,698	19,832,667	17,719,631	18,685,684	18,878,107	17,823,618
Gold street .....	17,321,191	16,627,847	17,366,502	15,588,957	16,441,015	16,549,650	15,774,464
66th street .....	2,837,156	2,262,741	2,486,165	2,130,574	2,244,609	2,328,457	2,189,149
Richmond Light & R. R. ....	1,868,248	1,778,827	1,786,794	1,471,070	1,437,414	1,381,744	1,398,354
Flatbush Gas .....	546,805	575,265	583,493	512,423	506,570	530,399	521,554
Queens Borough G. & E. ....	450,340	383,625	370,307	340,031	397,026	476,475	658,718
Bronx Gas & Electric .....	240,160	182,990	177,710	164,800	168,830	165,040	185,060
<b>Total.....</b>	<b>23,363,900</b>	<b>21,811,395</b>	<b>22,729,971</b>	<b>20,207,855</b>	<b>21,196,463</b>	<b>21,431,705</b>	<b>20,728,299</b>
<b>Grand total.....</b>	<b>100,769,232</b>	<b>96,240,045</b>	<b>101,614,085</b>	<b>89,964,842</b>	<b>88,137,110</b>	<b>85,853,702</b>	<b>81,605,980</b>

TABLE XXII. Variation of output and of load, 1916: (A) Output (kw. hrs.) of each company and station by months — Concluded

COMPANY AND STATION	August	September	October	November	December	Total
CONSOLIDATED SYSTEM						
New York Edison.....	45,545,650	45,615,100	53,477,800	58,169,745	67,849,548	636,083,893
Waterside "A".....	20,858,600	19,406,400	22,552,550	25,409,850	29,319,300	282,188,053
Waterside "B".....	24,687,050	26,208,700	29,925,250	32,727,900	38,349,350	353,692,942
Duane street.....	.....	.....	.....	31,995	180,898	212,893
United Electric L. & P.....	18,139,578	17,188,546	19,090,000	19,815,345	21,435,272	220,291,426
New York & Queens Elect. L. & P.....	(1)	(1)	1,493,201	899,789	955,256	4,006,019
Total.....	63,685,228	62,803,646	72,061,001	78,884,879	90,240,076	860,391,338
OTHER COMPANIES						
Edison Elect. Illg. (Bklyn).....	19,470,796	18,944,925	19,992,665	20,860,499	22,055,138	233,452,500
Gold street.....	17,383,408	16,953,913	17,718,918	18,390,724	19,087,757	205,204,346
66th street.....	2,087,388	1,991,012	2,273,747	2,469,775	2,967,381	28,248,154
Richmond Light & R. R.....	1,372,912	1,395,568	1,494,450	1,716,487	2,001,170	19,103,038
Flatbush Gas.....	536,682	603,706	732,500	787,696	819,375	7,336,478
Queens Borough G. & E.....	701,258	611,881	526,935	490,873	493,631	5,901,099
Bronx Gas & Electric.....	199,380	190,610	204,900	220,920	241,420	2,341,820
Total.....	22,281,028	21,746,690	22,951,460	24,076,475	25,610,734	268,134,935
Grand total.....	85,966,256	84,550,336	95,012,461	102,961,354	115,850,810	1,128,526,273

NOTE.— Net output, after deduction of current used at generating stations, except for New York Edison, which reports gross output. See Table XXIII.  
 1 Shut down from Mar. 1st to Oct. 5th inclusive, power being purchased.

TABLE XXII. Variation of output and of load, 1916: (B) Maximum day's output (kw. hrs.) of each company by months

Item	New York Edison	United Electric L. & P.	N. Y. & Queens Elect. L. & P. <sup>1</sup>	Edison Elect. Ilg. (Bklyn)	Richmond Lt. & R. R.	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric
January:								
Day's output.....	2,456,016	657,800	44,200	791,300	69,320	27,030	17,000	11,800
Day of month.....	10	10	3	12	17	10	1	3
February:								
Day's output.....	2,440,278	678,790	42,857	812,400	65,470	26,229	16,060	9,000
Day of month.....	24	1	24	1	3	1	2	1
March:								
Day's output.....	2,471,614	686,210	.....	767,000	68,320	23,423	13,940	8,300
Day of month.....	15	22	.....	15	15	14	22	4
April:								
Day's output.....	2,280,734	665,590	.....	738,000	57,132	22,543	13,760	8,300
Day of month.....	4	4	.....	4	8	8	26	30
May:								
Day's output.....	2,019,778	631,170	.....	726,000	56,190	24,469	17,600	8,800
Day of month.....	23	23	.....	17	30	23	31	30
June:								
Day's output.....	1,944,051	645,380	.....	731,000	65,370	23,555	19,220	8,900
Day of month.....	9	21	.....	15	18	7	25	4
July:								
Day's output.....	1,879,654	634,040	.....	697,000	57,320	23,170	25,860	8,900
Day of month.....	13	25	.....	27	4	13	30	4
August:								
Day's output.....	1,881,724	646,640	.....	729,000	57,250	23,767	26,260	9,500
Day of month.....	23	17	.....	29	20	26	27	19
September:								
Day's output.....	2,021,529	652,900	.....	749,000	52,350	27,972	24,340	9,300
Day of month.....	8	6	.....	15	3	23	3	4
October:								
Day's output.....	2,260,030	729,650	23,237	771,200	54,000	31,186	19,360	9,700
Day of month.....	31	19	17	31	31	31	10	31
November:								
Day's output.....	2,628,621	748,850	33,040	847,600	63,480	34,378	18,700	10,500
Day of month.....	23	23	14	15	21	13	1	27
December:								
Day's output.....	2,899,632	787,730	33,910	909,000	72,760	33,292	18,800	11,400
Day of month.....	12	22	18	12	15	12	12	11
Year:								
Day's output.....	2,899,632	787,730	44,200	909,000	72,760	34,378	26,260	11,800
Date.....	December 12	December 22	January 3	December 12	December 15	November 13	August 27	January 3

<sup>1</sup> Shut down from Mar. 1st to Oct. 5th, inclusive, power being purchased.

TABLE XXII. Variation of output and of load, 1916: (C) Minimum day's output (kw. hrs.) of each company by months

LIGHT AND POWER STATISTICS — TABLES

1933

Item	New York Edison	United Electric L. & P.	N. Y. & Queens Elect. L. & P. <sup>1</sup>	Edison Elect. Illg. (Bklyn)	Richmond Lt. & R. R.	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric
January:								
Day's output.....	1,139,969	429,030	19,828	347,100	48,610	21,081	14,020	8,300
Day of month.....	23	9	8	23	23	23	24	30
February:								
Day's output.....	1,169,439	445,540	20,265	328,000	37,500	19,631	11,520	7,600
Day of month.....	6	6	20	27	20	27	28	27
March:								
Day's output.....	1,083,910	456,590	.....	311,000	44,250	18,141	10,800	7,000
Day of month.....	26	12	.....	26	26	26	6	26
April:								
Day's output.....	1,018,872	428,820	.....	280,000	42,700	16,935	10,400	7,000
Day of month.....	30	9	.....	30	2	30	17	9
May:								
Day's output.....	975,419	415,980	.....	307,000	36,630	15,831	11,520	7,100
Day of month.....	14	21	.....	14	17	21	12	8
June:								
Day's output.....	944,883	414,850	.....	330,000	38,870	17,466	13,180	7,200
Day of month.....	25	4	.....	4	25	4	5	9
July:								
Day's output.....	709,895	410,010	.....	335,000	37,190	17,972	18,370	7,500
Day of month.....	30	23	.....	2	13	16	1	10
August:								
Day's output.....	717,279	412,490	.....	343,000	19,850	18,316	21,200	7,700
Day of month.....	6	13	.....	13	6	13	14	10
September:								
Day's output.....	804,678	405,150	.....	370,000	41,090	18,928	18,820	7,800
Day of month.....	10	10	.....	24	24	3	29	17
October:								
Day's output.....	974,230	431,430	12,825	351,000	37,370	21,609	15,280	8,100
Day of month.....	8	1	8	8	8	1	23	21
November:								
Day's output.....	1,164,028	494,360	25,227	382,000	43,650	24,941	15,300	8,600
Day of month.....	12	19	12	19	5	26	30	11
December:								
Day's output.....	1,301,628	504,420	25,694	362,000	50,090	24,947	14,800	8,400
Day of month.....	3	3	31	25	3	17	4	10
Year:								
Day's output.....	709,895-	405,150	.....	280,000	19,850	15,831	10,400	7,000
Date.....	July 30	September 10	.....	April 30	August 6	May 21	April 17	March 26

<sup>1</sup> Shut down from Mar. 1st to Oct. 5th, inclusive, power being purchased.      <sup>2</sup> Also on April 9th.

TABLE XII. Variation of output and of load, 1916: (D) Kw.-hour output for each of the 168 hours of the maximum and minimum weeks, for leading companies  
 § 2. New York Edison: (A) Seven-day period having day of maximum output at center

Hours Beginning ---	KILOWATT HOURS PER HOUR ON —							Average for the seven days	Per cent average per hour of hourly average per week
	December 9	December 10	December 11	December 12	December 13	December 14	December 15		
12 Midnight.....	51,800	51,000	45,800	51,050	31,300	52,150	56,900	51,429	49.20
1 A. M.....	40,000	38,900	35,100	40,500	42,100	41,800	42,050	40,064	38.33
2 A. M.....	36,250	34,000	31,000	35,200	37,500	37,100	37,900	35,521	33.96
3 A. M.....	34,750	33,300	31,000	35,300	36,000	35,900	36,400	34,650	33.15
4 A. M.....	35,000	31,800	33,750	36,450	37,300	36,900	36,400	35,371	33.84
5 A. M.....	41,400	32,350	38,800	41,500	45,200	44,600	44,600	41,207	39.42
6 A. M.....	53,450	34,300	59,300	61,900	62,100	64,800	64,300	57,879	55.87
7 A. M.....	62,850	38,400	86,700	104,700	88,000	90,800	98,050	80,574	80.57
8 A. M.....	129,400	43,400	127,200	162,183	128,000	127,800	159,026	125,284	119.86
9 A. M.....	137,800	47,000	136,300	177,695	133,800	133,496	165,764	132,968	127.21
10 A. M.....	138,200	50,750	135,900	182,044	133,800	133,983	162,584	133,886	128.10
11 A. M.....	138,400	50,100	134,800	189,144	133,800	132,983	156,584	133,669	127.90
12 Noon.....	124,750	50,100	124,500	159,446	115,800	111,779	135,122	117,357	117.28
1 P. M.....	128,200	49,600	147,000	166,729	128,900	130,700	154,120	129,321	123.73
2 P. M.....	129,300	51,200	156,792	163,030	136,457	134,200	156,240	132,460	126.73
3 P. M.....	130,000	54,400	179,894	160,264	149,600	149,600	167,759	141,645	135.52
4 P. M.....	160,550	79,650	234,197	216,210	223,268	217,748	316,686	192,476	184.16
5 P. M.....	163,550	96,300	216,136	221,430	220,170	224,680	308,386	192,943	184.59
6 P. M.....	149,300	96,200	165,300	167,700	169,750	174,260	162,750	155,036	148.33
7 P. M.....	141,100	95,500	148,550	150,700	152,350	155,550	146,200	141,421	135.30
8 P. M.....	136,300	91,500	134,600	136,800	138,150	137,200	130,750	129,829	123.73
9 P. M.....	125,300	84,650	113,700	115,400	119,800	118,200	112,900	112,850	107.97
10 P. M.....	103,100	71,250	87,950	90,650	91,900	93,100	91,250	89,886	86.00
11 P. M.....	73,800	58,500	64,650	67,700	67,700	72,350	68,900	67,657	64.73
Less excitation.....	55,800	87,600	59,700	59,700	58,500	58,700	41,300	57,514	—
Day's total.....	2,453,750	1,336,650	2,628,219	2,898,806	2,603,265	2,612,989	2,769,991	2,471,338	100.00
Add Blackwell's Island.....	4,060	3,380	4,200	4,530	3,880	3,910	4,220	4,026	—
Adjusted totals	2,457,810	1,340,030	2,632,419	2,898,336	2,607,145	2,616,899	2,774,211	2,475,364	—

Norm.—combined output in section 2 of this Division D data  
 ing energy including excitation readings.  
 The divisor is the hourly average including excitation  
 Readings on this line are made from watt-hour meters. The totals above are indicating meter-readings on clock half-hours.

(3) together with the current purchased from the United Electric for the Bronx district: differences in report (integrating) meter-

§ 1. New York Edison: (B) Seven-day period having day of minimum output at center

Hours Beginning —	Kilowatt Hours per Hour on —							Average for the seven days	Per cent average per hour of hourly average per week
	July 27	July 28	July 29	July 30	July 31	August 1	August 2		
12 Midnight.....	45,150	41,600	39,850	35,150	30,700	35,900	37,150	37,929	63.68
1 A. M.....	34,800	33,900	34,000	29,100	27,550	31,350	32,550	31,893	53.55
2 A. M.....	32,300	31,100	31,850	27,850	24,800	30,200	30,350	29,779	50.00
3 A. M.....	28,550	29,200	27,850	25,800	22,800	27,100	27,000	26,900	45.17
4 A. M.....	26,750	26,250	25,600	21,150	22,300	22,700	22,950	23,957	40.22
5 A. M.....	28,200	26,150	25,300	20,300	21,300	23,650	22,450	23,907	40.14
6 A. M.....	37,000	36,300	35,200	20,200	25,950	28,000	29,500	30,307	50.89
7 A. M.....	60,950	57,400	56,050	21,250	48,950	53,500	51,500	49,943	83.85
8 A. M.....	98,100	87,400	81,400	25,200	80,400	84,550	82,400	77,064	129.39
9 A. M.....	109,300	92,800	85,950	26,850	87,500	91,200	92,850	83,779	140.67
10 A. M.....	110,750	94,300	86,150	27,350	89,100	92,300	95,200	85,022	142.75
11 A. M.....	109,100	94,800	85,100	27,700	88,850	91,800	93,550	84,414	141.73
12 Noon.....	87,300	81,400	67,800	26,950	76,600	78,900	77,550	70,786	113.85
1 P. M.....	99,750	95,700	57,550	25,700	88,850	92,600	91,600	78,821	132.34
2 P. M.....	100,300	96,500	51,300	25,700	90,800	94,700	93,450	78,964	132.53
3 P. M.....	98,800	95,600	48,900	25,050	89,550	94,000	91,950	77,693	130.45
4 P. M.....	96,550	94,300	46,000	24,000	87,200	90,050	88,100	75,171	126.21
5 P. M.....	80,800	73,000	42,450	24,700	66,550	70,850	68,650	61,000	102.42
6 P. M.....	67,600	59,700	47,500	33,400	63,850	56,900	53,000	54,564	91.61
7 P. M.....	92,100	88,000	84,100	53,000	87,800	84,050	83,900	81,850	137.43
8 P. M.....	94,500	90,900	91,700	52,450	84,800	86,700	86,500	83,936	140.93
9 P. M.....	84,150	80,500	86,500	49,000	74,850	76,400	76,700	75,443	126.67
10 P. M.....	65,000	65,100	72,900	43,150	57,000	57,550	58,450	59,879	100.54
11 P. M.....	48,750	53,700	51,250	34,800	45,800	45,700	44,950	46,421	77.94
Less excitation.....	23,400	26,000	25,500	21,600	25,000	26,500	25,100	25,443	—
Day's total.....	1,708,150	1,599,600	1,336,750	703,200	1,458,850	1,514,150	1,507,150	1,403,979	100.00
Add Blackwell's Island.....	2,810	2,660	2,430	2,280	2,500	2,400	2,680	2,537	—
Adjusted total.....	1,710,960	1,602,260	1,339,180	705,480	1,461,350	1,516,550	1,509,830	1,406,516	—

<sup>1</sup> The divisor is the hourly average including excitation.

TABLE XXII. Variation of output and of load, 1916: (D) Kw.-hour output for each of the 168 hours of the maximum and minimum weeks, for leading companies — Continued  
§ 2. Current purchased by the New York Edison: (A) Seven-day period having day of maximum output at center

Hours Beginning —	Kilowatt Hours per Hour on —							Average for the seven days	Per cent average per hour of hourly average per week
	December 9	December 10	December 11	December 12	December 13	December 14	December 15		
12 Midnight.....	4,300	4,500	3,800	4,300	4,300	4,400	4,400	4,286	56.25
1 A. M.....	4,000	3,900	3,100	3,500	3,600	3,800	3,800	3,671	43.18
2 A. M.....	4,000	3,500	3,000	3,200	3,500	3,600	3,600	3,436	45.75
3 A. M.....	4,000	3,300	3,000	3,200	3,500	3,400	3,400	3,400	44.62
4 A. M.....	4,000	3,300	3,000	3,200	3,800	3,400	3,400	3,443	45.18
5 A. M.....	4,400	3,600	3,800	4,000	4,200	4,100	4,100	4,029	52.87
6 A. M.....	5,200	2,300	4,300	5,400	4,600	4,800	4,800	4,486	53.87
7 A. M.....	4,600	1,900	4,200	7,200	4,500	4,300	5,800	4,643	60.93
8 A. M.....	5,400	1,900	4,700	7,400	5,500	5,300	6,000	5,171	67.86
9 A. M.....	5,300	2,000	4,800	7,400	5,800	5,300	6,200	5,257	68.99
10 A. M.....	5,700	2,000	4,900	7,400	5,800	5,600	6,000	5,343	70.12
11 A. M.....	5,400	2,100	4,800	7,400	5,800	5,600	5,900	5,371	70.49
12 Noon.....	4,500	2,100	5,000	6,500	5,800	4,400	4,600	4,700	61.68
1 P. M.....	4,700	2,100	6,000	7,000	5,900	5,700	5,800	5,314	69.74
2 P. M.....	5,300	2,200	8,000	6,500	6,000	6,200	6,000	5,743	75.37
3 P. M.....	5,500	2,400	8,000	6,300	6,100	6,200	6,400	5,843	76.68
4 P. M.....	15,000	9,900	17,700	16,500	17,000	16,500	16,300	15,557	204.16
5 P. M.....	17,800	12,300	17,800	18,100	18,100	18,100	17,900	17,157	225.16
6 P. M.....	17,800	12,200	17,000	17,200	17,000	17,400	17,000	16,514	216.72
7 P. M.....	18,100	12,000	16,900	17,200	17,100	17,800	16,700	16,543	217.10
8 P. M.....	17,300	11,600	16,100	16,300	16,400	16,700	16,100	15,786	207.17
9 P. M.....	15,800	9,900	12,700	13,900	13,900	13,700	9,800	12,814	168.16
10 P. M.....	11,100	7,000	8,200	8,900	8,800	8,600	7,000	8,514	111.73
11 P. M.....	7,300	5,000	5,400	5,700	5,700	5,600	5,900	5,800	76.12
Day's total.....	196,500	123,000	186,200	204,300	192,700	190,500	186,900	182,871	100.00



§ 2. Current purchased by the New York Edison: (B) Seven-day period having day of minimum output at center

Hours Beginning —	KILOWATT HOURS PER HOUR ON —							Average for the seven days	Per cent average per hour of hourly average per week
	July 27	July 28	July 29	July 30	July 31	August 1	August 2		
12 Midnight.....	4,400	4,800	3,700	3,400	3,700	2,900	3,500	3,772	74.89
1 A. M.....	3,800	3,200	3,400	3,100	3,300	3,600	3,400	3,400	67.50
2 A. M.....	3,600	3,200	3,300	3,100	3,300	3,700	3,600	3,400	67.50
3 A. M.....	2,300	2,700	2,100	1,800	1,800	2,600	2,100	2,200	43.68
4 A. M.....	2,300	2,500	2,100	1,400	1,800	2,200	1,700	2,000	39.71
5 A. M.....	2,200	2,400	1,800	1,300	1,800	1,900	1,700	1,871	37.15
6 A. M.....	2,500	2,800	3,900	1,200	2,200	2,500	2,500	2,514	49.91
7 A. M.....	4,200	3,900	3,800	1,500	3,700	4,500	3,500	3,586	71.19
8 A. M.....	5,100	4,400	4,900	1,700	4,900	5,300	4,900	4,457	88.49
9 A. M.....	6,800	4,800	5,200	1,700	5,000	5,800	5,200	4,929	97.86
10 A. M.....	6,500	5,300	4,900	1,700	5,100	5,300	5,000	4,829	95.87
11 A. M.....	5,100	4,800	4,600	1,700	4,600	4,800	4,500	4,300	85.37
12 Noon.....	4,300	4,400	3,300	1,700	4,600	5,000	4,400	3,957	78.56
1 P. M.....	5,500	5,700	3,300	1,700	5,100	5,100	5,200	4,514	89.62
2 P. M.....	5,300	5,500	3,300	1,700	5,300	5,300	5,200	4,514	89.62
3 P. M.....	5,300	5,100	3,400	2,400	5,300	5,500	5,200	4,600	91.32
4 P. M.....	4,300	4,800	3,000	2,000	4,700	4,800	4,600	4,029	79.99
5 P. M.....	3,300	3,000	2,800	2,200	3,800	3,100	3,900	3,157	62.68
6 P. M.....	4,600	3,700	4,500	4,900	6,600	3,900	4,000	4,600	91.32
7 P. M.....	13,100	14,000	14,600	10,500	14,300	13,900	13,900	13,471	267.44
8 P. M.....	13,000	13,900	15,000	9,200	13,300	13,200	14,000	13,086	259.80
9 P. M.....	10,400	11,000	13,500	8,000	10,400	10,300	10,700	10,614	210.72
10 P. M.....	7,500	7,600	9,900	5,900	7,000	7,300	7,200	7,486	148.62
11 P. M.....	6,000	6,200	6,000	4,800	5,300	5,200	5,700	5,600	111.18
Day's total.....	131,400	129,700	126,300	78,600	126,900	127,700	125,600	120,886	100.00

TABLE XXII. Variation of output and of load, 1916: (D) Kw.-hour output for each of the 168 hours of the maximum and minimum weeks, for leading companies — Continued  
§ 3. Edison Electric Illuminating (Brooklyn): (A) Seven-day period having day of maximum output at center

HOURS BEGINNING —	KILOWATT HOURS PER HOUR ON —							Average for the seven days	Per cent average per hour of hourly average per week
	December 9	December 10	December 11	December 12	December 13	December 14	December 15		
12 Midnight.....	20,200	17,800	16,400	19,100	19,300	19,600	18,900	18,757	58.02
1 A. M.....	18,000	14,000	14,400	16,800	17,300	16,900	17,900	16,471	50.95
2 A. M.....	16,200	13,000	13,100	15,400	16,500	15,100	16,000	15,043	46.53
3 A. M.....	16,000	12,200	12,900	14,900	16,100	14,900	15,700	14,671	45.38
4 A. M.....	15,600	12,000	12,600	14,800	16,000	14,800	14,900	14,386	44.50
5 A. M.....	15,400	12,000	13,500	15,400	15,700	15,200	15,500	14,671	45.38
6 A. M.....	17,300	11,900	16,000	17,900	17,400	17,400	17,900	16,543	51.17
7 A. M.....	28,000	10,600	25,300	30,800	27,100	26,600	29,800	25,457	78.74
8 A. M.....	38,600	11,500	37,600	46,900	38,500	37,800	43,200	36,300	112.28
9 A. M.....	42,000	13,000	41,900	53,300	41,300	40,400	45,900	39,686	122.76
10 A. M.....	41,800	12,900	43,300	54,800	41,400	40,800	45,900	40,128	124.12
11 A. M.....	40,000	12,300	41,100	56,800	41,100	39,700	43,300	39,186	121.21
12 Noon.....	27,700	11,300	30,000	40,500	30,100	28,800	30,700	28,443	87.98
1 P. M.....	28,000	11,300	42,100	48,100	40,500	39,300	42,200	35,928	111.13
2 P. M.....	31,200	11,800	46,100	49,100	43,100	42,300	45,100	38,386	118.74
3 P. M.....	32,200	12,300	50,700	47,100	44,600	43,900	47,100	39,700	122.80
4 P. M.....	38,800	16,600	61,900	55,200	54,800	54,000	54,800	48,014	148.52
5 P. M.....	49,600	27,600	63,200	62,600	62,800	63,600	58,900	55,471	171.58
6 P. M.....	49,200	29,300	52,300	52,800	52,100	57,100	50,600	49,057	151.74
7 P. M.....	48,900	29,500	49,200	50,000	50,400	51,600	47,900	46,786	144.72
8 P. M.....	48,700	28,900	47,900	47,800	48,300	48,800	45,700	45,157	139.68
9 P. M.....	46,600	28,000	42,900	42,200	44,000	43,600	40,700	41,143	127.26
10 P. M.....	39,700	24,800	32,400	32,700	33,900	33,200	31,600	32,616	100.89
11 P. M.....	28,300	19,400	24,200	24,000	23,400	24,800	23,200	23,900	73.93
Day's total.....	778,000	404,000	831,000	909,000	835,700	830,200	843,400	775,900	100.00

§ 3. Edison Electric Illuminating (Brooklyn): (B) Seven-day period having day of minimum output at center

Hours Beginning —	KILOWATT HOURS PER HOUR ON —							Average for the seven days	Per cent average per hour of hourly average per week
	April 27	April 28	April 29	April 30	May 1	May 2	May 3		
12 Midnight.....	18,100	19,000	19,000	15,100	14,800	18,200	18,400	17,514	70.49
1 A. M.....	15,200	16,400	17,100	11,600	13,200	15,900	16,900	15,186	61.12
2 A. M.....	13,900	14,800	15,600	10,000	12,800	14,800	15,800	13,957	56.18
3 A. M.....	14,000	14,000	14,900	9,500	12,100	14,000	15,700	13,457	54.16
4 A. M.....	13,400	13,600	13,600	8,800	11,700	13,600	13,500	12,600	50.71
5 A. M.....	11,900	12,200	11,700	6,800	10,800	11,200	11,300	10,843	43.64
6 A. M.....	13,200	12,500	12,000	5,800	10,600	11,700	12,100	11,128	45.19
7 A. M.....	23,200	22,700	21,100	7,300	20,500	22,100	22,600	19,929	80.21
8 A. M.....	33,900	33,200	30,800	7,400	30,400	31,800	32,800	28,616	115.18
9 A. M.....	37,700	37,200	33,200	7,600	33,300	34,800	35,600	31,343	126.15
10 A. M.....	38,000	36,600	34,200	8,600	34,100	35,800	36,200	31,928	128.51
11 A. M.....	37,300	35,100	31,700	9,000	33,100	34,900	35,100	30,886	124.31
12 Noon.....	27,400	25,600	24,000	7,200	24,600	24,700	25,600	22,729	91.48
1 P. M.....	39,100	34,600	22,600	7,400	31,800	34,000	35,000	29,214	117.59
2 P. M.....	41,900	36,600	23,400	8,200	34,500	35,900	36,500	31,000	124.77
3 P. M.....	40,300	36,700	21,600	8,400	34,700	35,600	36,600	30,557	122.99
4 P. M.....	38,000	34,600	19,000	8,400	32,200	33,600	34,600	28,628	115.23
5 P. M.....	30,900	25,700	17,000	8,900	24,000	24,900	27,000	22,629	91.08
6 P. M.....	30,200	24,700	22,400	12,800	22,900	23,000	26,400	23,200	93.38
7 P. M.....	42,900	41,400	41,000	23,800	40,400	40,000	40,100	38,514	155.02
8 P. M.....	44,000	43,200	45,600	26,300	44,300	44,200	43,800	41,629	167.55
9 P. M.....	39,300	38,700	43,900	24,200	39,400	39,400	39,500	37,771	152.03
10 P. M.....	30,300	30,200	39,200	20,500	31,000	30,300	31,100	30,371	122.24
11 P. M.....	22,900	22,700	28,400	16,400	22,800	22,600	22,800	22,657	91.19
Day's total.....	697,000	662,000	603,000	280,000	620,000	647,000	665,000	596,286	100.00

TABLE XXII. Variation of output and of load, 1916: (D) Kw.-hour output for each of the 168 hours of the maximum and minimum weeks, for leading companies — Continued

§ 4. United Electric Light and Power: (A) Seven-day period having day of maximum output at center

Hours BEGINNING —	KILOWATT HOURS PER HOUR ON —							Average for the seven days	Percent average per hour of hourly average per week
	December 19	December 20	December 21	December 22	December 23	December 24	December 25		
12 Midnight.....	23,000	24,000	23,600	22,400	24,220	29,100	25,500	24,546	83.98
1 A. M.....	20,000	20,200	20,200	18,400	22,300	22,250	21,900	20,750	70.99
2 A. M.....	19,600	20,000	18,600	19,400	22,000	19,400	17,200	19,457	66.57
3 A. M.....	18,400	18,400	18,400	19,600	20,500	17,200	17,400	18,557	63.49
4 A. M.....	18,400	18,400	18,400	18,400	19,150	16,400	16,800	17,993	61.56
5 A. M.....	19,000	20,800	20,600	19,400	21,200	16,400	17,200	19,228	65.78
6 A. M.....	24,700	26,200	23,600	24,200	26,300	18,400	19,000	23,200	79.37
7 A. M.....	28,150	27,000	31,000	31,800	27,530	14,800	15,600	25,126	85.96
8 A. M.....	32,500	30,600	32,630	38,400	26,550	14,330	14,620	27,090	92.68
9 A. M.....	32,500	31,200	35,430	43,800	27,150	15,330	16,420	28,833	98.64
10 A. M.....	30,900	31,800	35,000	39,000	27,550	15,550	17,420	28,174	96.39
11 A. M.....	30,700	31,200	28,800	36,200	26,750	16,170	18,800	26,946	92.19
12 Noon.....	23,700	22,200	20,000	25,700	20,750	15,970	16,400	20,674	70.73
1 P. M.....	34,200	31,100	28,100	36,200	23,150	15,970	16,000	26,388	90.28
2 P. M.....	30,600	30,300	25,000	33,200	24,150	14,570	13,400	24,460	83.68
3 P. M.....	26,400	28,200	22,750	27,800	20,750	15,370	13,400	22,096	75.59
4 P. M.....	34,200	36,600	34,200	34,200	29,700	21,200	18,850	29,850	102.12
5 P. M.....	49,200	49,200	49,200	49,200	45,800	39,200	36,620	45,488	155.62
6 P. M.....	49,200	49,200	49,200	50,200	48,200	40,700	38,400	46,443	158.89
7 P. M.....	47,700	47,700	49,200	49,200	47,800	39,800	35,900	45,257	154.83
8 P. M.....	45,500	45,200	46,800	45,000	45,800	38,600	35,400	43,186	147.75
9 P. M.....	44,000	45,200	46,200	46,200	48,200	37,200	36,000	43,286	148.09
10 P. M.....	40,700	40,700	42,000	43,200	47,000	37,200	37,200	41,143	140.76
11 P. M.....	32,400	32,600	30,900	32,700	40,700	32,400	31,700	33,343	114.07
Day's total.....	755,650	758,000	749,810	803,800	732,700	863,510	547,130	701,514	100.00
Adjustment.....	—24,340	—19,440	—12,620	—16,070	—18,880	—4,710	—15,770	—15,976	—
Adjusted total.....	731,310	738,560	737,190	787,730	713,820	858,800	531,360	685,538	—

§ 4. United Electric Light & Power: (B) Seven-day period having day of minimum output at center

Hours Beginning —	Kilowatt Hours per Hour on —							Average for the seven days	Per cent average per hour of hourly average per week
	September 7	September 8	September 9	September 10	September 11	September 12	September 13		
	September 7	September 8	September 9	September 10	September 11	September 12	September 13		
12 Midnight.....	22,220	20,300	19,950	19,800	16,800	15,800	16,800	18,810	79.34
1 A. M.....	18,150	16,150	14,400	15,400	14,400	14,300	16,140	15,563	65.65
2 A. M.....	18,550	15,750	14,300	14,100	13,200	13,720	15,140	14,966	63.13
3 A. M.....	18,150	18,250	14,300	13,800	12,950	13,320	14,440	15,030	63.40
4 A. M.....	17,950	18,050	15,300	12,900	12,800	12,820	14,440	14,894	62.83
5 A. M.....	13,600	14,400	13,480	8,630	10,700	10,750	9,540	11,586	48.87
6 A. M.....	15,000	13,500	12,900	8,200	13,700	14,700	14,350	13,193	55.65
7 A. M.....	20,800	20,200	20,330	11,600	17,800	20,800	20,750	18,897	79.71
8 A. M.....	25,400	28,900	28,900	11,650	25,750	30,750	29,700	25,864	109.10
9 A. M.....	26,550	27,100	26,300	14,250	27,150	29,750	27,300	25,486	107.50
10 A. M.....	25,750	27,900	25,900	14,450	28,550	28,350	27,100	25,429	107.26
11 A. M.....	24,950	27,500	24,100	12,800	27,750	29,750	27,500	24,907	105.06
12 Noon.....	15,350	19,500	17,600	12,050	17,950	16,400	16,750	16,514	69.66
1 P. M.....	24,950	28,100	20,800	12,050	26,750	28,150	27,700	24,071	101.54
2 P. M.....	26,150	28,500	21,600	12,450	28,150	30,150	29,700	25,243	106.48
3 P. M.....	27,550	21,870	20,800	12,450	29,350	27,750	29,700	24,210	102.12
4 P. M.....	25,350	30,920	18,450	12,450	28,750	26,750	27,750	24,346	102.70
5 P. M.....	21,750	25,050	18,650	13,450	23,270	22,350	24,350	21,267	89.71
6 P. M.....	30,050	37,300	30,650	15,850	33,510	32,000	38,600	31,137	131.34
7 P. M.....	43,600	42,100	41,650	35,550	41,500	40,500	41,500	40,914	172.58
8 P. M.....	42,600	41,100	42,600	35,550	41,000	41,500	41,500	40,836	172.25
9 P. M.....	39,600	39,100	42,600	33,150	41,000	39,500	40,500	39,350	165.98
10 P. M.....	29,800	31,000	39,600	28,100	31,700	31,650	31,650	31,929	134.68
11 P. M.....	25,900	24,650	27,600	20,350	23,700	24,700	24,700	24,514	103.40
Day's total.....	599,720	617,190	572,760	401,030	588,190	596,210	607,600	568,956	100.00
Adjustment.....	—5,470	—4,900	—2,250	+4,120	—220	+5,640	—690	—539	—
Adjusted total.....	594,250	612,290	570,510	405,150	587,970	601,850	606,910	568,417	—

TABLE XXII. Variation of output and of load, 1916: (E) Monthly

ITEM	NEW YORK EDISON			
	Waterside "A"	Waterside " B "	Duane street	Total for company
January:				
Peak load.....	89,000	101,450	.....	188,850
Day of month.....	11	20	—	12
Time of day, P. M.....	5 to 5:30	5 to 5:30	—	5 to 5:30
February:				
Peak load.....	82,000	102,900	.....	176,850
Day of month.....	24	8	—	2
Time of day, P. M.....	5 to 5:30	5:30 to 6	—	5 to 5:30
March:				
Peak load.....	85,400	85,500	.....	160,850
Day of month.....	15	6	—	22
Time of day, P. M.....	3:30 to 4	5:30 to 6	—	5 to 5:30
April:				
Peak load.....	68,750	78,000	.....	144,150
Day of month.....	26	4	—	26
Time of day, P. M.....	4 to 4:30	6:30 to 7	—	3:30 to 4
May:				
Peak load.....	60,450	69,400	.....	126,750
Day of month.....	18	17	—	16
Time of day, P. M.....	5 to 5:30	2 to 2:30	—	5 to 5:30
June:				
Peak load.....	56,975	67,050	.....	122,025
Day of month.....	21	3	—	21
Time of day, P. M.....	5 to 5:30	7:30 to 8	—	5 to 5:30
July:				
Peak load.....	57,800	70,550	.....	128,350
Day of month.....	13	13	—	13
Time of day, P. M.....	4 to 4:30	4 to 4:30	—	4 to 4:30
August:				
Peak load.....	53,500	68,400	.....	119,700
Day of month.....	22	8	—	23
Time of day, P. M. <sup>1</sup> .....	9:30 to 10	4:30 to 5	—	4:30 to 5
September:				
Peak load.....	68,300	76,300	.....	144,600
Day of month.....	15	15	—	15
Time of day, P. M.....	4:30 to 5	4:30 to 5	—	4:30 to 5
October:				
Peak load.....	83,600	99,000	.....	181,100
Day of month.....	31	25	—	31
Time of day, P. M.....	5:30 to 6	5 to 5:30	—	5:30 to 6
November:				
Peak load.....	97,025	108,950	1,984	206,073
Day of month.....	28	27	27	28
Time of day, P. M.....	5 to 5:30	5 to 5:30	5 to 5:30	5 to 5:30
December:				
Peak load.....	102,200	116,200	6,533	221,031
Day of month.....	18	14	21	20
Time of day, P. M.....	5 to 5:30	5 to 5:30	5 to 5:30	5 to 5:30
Year:				
Peak load.....	102,200	116,200	6,533	221,031
Day of month.....	Dec. 18	Dec. 14	Dec. 21	Dec. 20
Time of day, P. M.....	5 to 5:30	5 to 5:30	5 to 5:30	5 to 5:30

<sup>1</sup> Reported as " 27 days."  
<sup>2</sup> Reported as " 24 days."  
<sup>3</sup> Reported as " 23 days."

maximum peak load (kw.) of each station, with date and time of day

United Elect. L. & P.	N. Y. & Queens Elect. L. & P.	EDISON ELECTRIC ILLG. (BROOKLYN)		Richmond Light & Railroad	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric
		Gold street	66th street				
48,160 29 6:30 to 7	6,750 3 4:45	50,000 4, 5 5:30	9,500 10 5:00	5,240 14 6 to 7	2,725 8 7:30	1,430 4 5:45	840 6 5:30
54,380 19 6 to 6:30	6,550 28 7:40	47,000 2 6:00	9,000 11 6:00	5,260 3 6 to 7	2,705 5 7:30	1,375 19 6:45	705 5 7:30
51,350 20 7 to 7:30	..... —— ——	41,500 18 8:00	6,000 ( <sup>1</sup> ) 7 to 8:30	5,260 6 6 to 7	2,676 25 7:30	1,425 25 7:30	710 11 8:00
49,390 1 7:30 to 8	..... —— ——	41,000 1, 3 8:00	6,000 ( <sup>2</sup> ) 8:00	4,690 4 6 to 7	2,722 8 8:00	1,500 29 7:45	775 29 8:30
49,660 27 8 to 8:30	..... —— ——	44,000 20, 27 8:30	6,000 ( <sup>3</sup> ) 8 to 8:30	5,200 30 6 to 7	2,774 23 8:00	2,050 30 8:15	990 21 9:00
49,770 3 8 to 8:30	..... —— ——	45,000 24 9:00	9,000 ( <sup>3</sup> ) 9:00	5,110 18 6 to 7	2,815 3 8:00	2,650 24 8:30	1,035 24 9:30
47,150 8 8:30 to 9	..... —— ——	43,200 1, 8 8:30	8,000 5, 6, 7 8:30	5,130 4 6 to 7	2,478 5 8:30	3,230 22 8:15	1,125 15 9:00
47,400 17 7:30 to 8	..... —— ——	42,000 26 8:00	6,000 ( <sup>4</sup> ) 8 to 8:30	5,300 20 6 to 7	2,414 19 8:30	3,393 26 7:45	1,070 10 8:00
47,080 6 7 to 7:30	..... —— ——	44,000 9 8:00	6,000 ( <sup>5</sup> ) 6:30 to 8	5,000 3 6 to 7	2,824 30 6:30	3,410 2 7:45	990 3 8:00
50,600 26 6 to 6:30	3,400 25 5:05	50,000 31 5:30	8,500 30 5:30	4,700 23 6 to 7	3,101 14 7:00	2,015 2 7:30	790 7 8:00
50,850 24 6 to 6:30	4,825 3 4:03	56,900 15 5:15	12,500 23 to 28 5:00	5,236 16 6 to 7	3,128 18 6:00	1,675 4 6:00	825 28 6:00
51,700 15 5:30 to 6	4,800 18 4:55	54,500 19 5:30	12,700 19 5:30	5,570 18 6 to 7	3,210 30 7:30	1,570 23 6:00	810 23 6:00
54,380 Feb. 19 6 to 6:30	6,750 Jan. 3 4:45	56,900 Nov. 15 5:15	12,700 Dec. 19 5:30	5,570 Dec. 18 6 to 7	3,210 Dec. 30 7:30	3,410 Sept. 2 7:45	1,125 July 15 9:00

<sup>1</sup> Reported as " 25 days."  
<sup>2</sup> A. M. for Waterside "A" station of the New York Edison.  
<sup>3</sup> Reported as " 26 days."

**TABLE XXIII. SOURCE AND DISPOSITION OF ELECTRIC**

ITEMS	CONSOLIDATED SYSTEM		
	New York Edison	United Electric L. & P.	N. Y. & Queens Elect. L. & P.
Generated: Gross.....	1 636,093,893 A.C.	227,748,000 A.C.	A.C. 4,074,625
Used at generating stations.....	4 6,692,420 A.C.	7,456,574 A.C.	A.C. 68,606
Net output.....	1 629,401,473	A.C. 220,291,426	A.C. 4,006,019
Purchased <sup>7</sup> at:			
Seller's switchboard (high tension).....	A.C. 55,025,199	A.C. 9,922,240	.....
Respondent's substations (high tension).....	.....	.....	A.C. 33,005,200
Meters of respondent's consumers (low tension)....	A.C. 2,537,834 D.C.	4,032,756	.....
Total.....	57,563,033	13,954,996	* 33,005,200
Total available.....	686,964,506	234,246,422	37,011,219
Used:			
In respondent's substations (low tension).....	* 4,082,031 A.C.	535,981	} A.C. 681,510
In respondent's offices, etc. (low tension).....	3,332,814 A.C.	561,336	
Total.....	** 7,414,845	1,097,317	681,510
Lost, unaccounted for, etc.:			
In transmission, conversion, transformation.....	42,346,154 A.C.	18,476,483	1,909,394
In distribution, etc.....	95,369,155 A.C.	9,744,596	4,897,108
Total.....	137,715,309	28,221,079	6,806,502
Sold: <sup>7</sup>			
At respondent's switchboard to —			
Electrical corporations (high tension).....	A.C. 9,667,050	A.C. 53,832,699	.....
Railways (high tension).....	A.C. 101,517,850	.....	.....
Municipality for street lighting (high tension).....	.....	.....	.....
Municipality for other purposes (high tension).....	14 1,005,329	.....	.....
Respondent's private consumers (high tension).....	A.C. 20,394,573	.....	.....
At substations of —			
Other electrical corporations (high tension)....	A.C. 6,804,300	A.C. 56,084,200	.....
Consumers of other companies (high tension).....	A.C. 2,167,319	.....	.....
Railways (high tension).....	A.C. 1,756,300	.....	.....
Respondent, to railways.....	.....	A.C. 15 39,977,114	D.C. = 289,460
Respondent, for street lighting { (high tension) { (low tension).	19 17,900,847	A.C. 2,029,223	A.C. 7,078,816
Respondent, for other municipal purposes (high tension).....	.....	.....	.....
Respondent's private con- { (high tension) sumers.....               { (low tension).	.....	A.C. 2,102,180	A.C. 4,069,929
At meters of —			
Other companies' consumers (low tension)....	22 4,056,522	A.C. 2,537,834	.....
Railways (low tension).....	.....	.....	A.C. 7,087
Municipal buildings, etc. (low tension).....	23 8,565,348	A.C. 1,002,783	A.C. 326,820
Respondent's private consumers (low tension)	{ A.C. 27,897,051      43,329,237 D.C. 340,101,863      4,032,756	.....	17,636,285
Total sold.....	541,834,352	204,928,026	29,523,207
Whereof sold to —			
Other electrical corporations.....	22,695,191	112,454,733	.....
Railways.....	103,274,150	39,977,114	= 296,547
The municipality for street lighting.....	24 17,900,847	2,029,223	7,078,816
The municipality for other purposes.....	21 9,570,677	1,002,783	326,820
Private consumers.....	388,393,487	49,464,173	21,821,024

<sup>1</sup> Includes 212,893 kw. hrs. of low tension D. C. generated at Duane Street station; the balance is high tension A.C. <sup>2</sup> Includes 50,449 D.C. <sup>3</sup> A.C., 8,615,183; D.C., 191,114. <sup>4</sup> See note 9. <sup>5</sup> A.C., 1,810,450; D.C., 159,369. <sup>6</sup> A.C., 7,304,733; D.C., 31,745. <sup>7</sup> Subdivisions show points of measurement. <sup>8</sup> Respondent has failed to take into account 57,000 kw. hrs. of high tension A.C. purchased from the New York Edison. <sup>9</sup> Includes current used at Duane Street station and other generating stations that are held in reserve. <sup>10</sup> Current used in substation is probably included in the amount shown as lost, etc. <sup>11</sup> A.C., 594,038; D.C., 6,820,807. <sup>12</sup> Of this, 4,820,327 represents transmission loss. <sup>13</sup> Furnished to Staten Island Midland Railway at cost, the resulting amount being credited to operating expenses. <sup>14</sup> Composed of 101,408 kw. hrs. D.C. and 5,346 kw. hrs. A.C. furnished free to the city to meet franchise requirements, and 898,575 kw. hrs. A.C. for high pressure fire service. <sup>15</sup> High tension. <sup>16</sup> Low



CURRENT, 1916 (Electric-energy account in kw. hrs.)

Total	Edison Elect. Illg. (Bklyn)	Richmond Light & R. R.	Flatbush Gas	Queens Borough G. & E. (All A. C.)	Bronx Gas & Electric (All A. C.)	Grand total
867,916,518	A.C. 238,910,200	<sup>1</sup> 21,361,509	<sup>2</sup> 8,806,297	6,181,880	3,134,100	1,146,310,504
14,217,600	D.C. 5,457,700	A.C. 2,258,471	<sup>3</sup> 1,469,819	280,781	792,280	24,476,651
853,698,918	A.C. 233,452,500	<sup>4</sup> 19,103,038	<sup>5</sup> 7,336,478	5,901,099	2,341,820	1,121,833,853
64,947,439	.....	.....	.....	.....	.....	64,947,439
33,005,200	.....	.....	.....	.....	.....	33,005,200
6,570,590	.....	.....	.....	.....	.....	6,570,590
104,523,229	.....	.....	.....	.....	.....	104,523,229
958,222,147	233,452,500	19,103,038	7,336,478	5,901,099	2,341,820	1,226,357,082
9,193,672	{ A.C.+D.C.202,460 A.C.+D.C.675,105	A.C. <sup>(10)</sup> 135,809	345,715	52,903	61,295	10,666,959
9,193,672	877,565	135,809	345,715	52,903	61,295	10,666,959
62,732,031	<sup>12</sup> 20,235,359	} A.C. <sup>13</sup> 2,456,588	A.C. 1,222,874	1,714,926	254,254	223,655,879
110,010,859	25,028,988					
172,742,890	45,264,347	2,456,588	1,222,874	1,714,926	254,254	223,655,879
63,499,749	.....	.....	.....	.....	.....	63,499,749
101,517,850	.....	A.C. <sup>14</sup> 5,486,687	.....	.....	.....	107,004,537
.....	.....	.....	A.C. 1,226,315	.....	1,211,378	2,437,693
1,005,329	.....	.....	.....	.....	.....	1,005,329
20,394,573	A.C. 45,700	.....	.....	.....	.....	20,440,273
62,888,500	.....	.....	.....	.....	.....	62,888,500
2,167,319	.....	.....	.....	.....	.....	2,167,319
1,756,300	.....	.....	.....	.....	.....	1,756,300
40,266,574	A.C. <sup>15</sup> 1,774,600	A.C. <sup>17</sup> 5,196,263	.....	.....	.....	47,237,437
7,078,816	.....	A.C. <sup>18</sup> 1,772,815	.....	.....	.....	8,851,631
19,930,070	<sup>19</sup> 8,979,099	.....	.....	1,176,440	.....	30,085,609
.....	A.C. 1,547,657	.....	.....	.....	.....	1,547,657
6,172,109	A.C. 41,648,968	.....	.....	.....	.....	47,821,077
114,810	.....	.....	.....	.....	.....	114,810
6,594,356	.....	.....	.....	.....	.....	6,594,356
7,087	.....	.....	.....	.....	.....	7,087
9,894,951	<sup>20</sup> 2,264,730	A.C. 421,982	A.C. 165,975	104,937	19,050	12,871,625
88,862,573	39,991,263	3,582,445	4,375,599	2,851,893	795,843	140,459,616
344,134,619	91,058,571	50,449	.....	.....	.....	435,243,639
776,285,585	187,310,588	<sup>21</sup> 16,510,641	5,767,889	4,133,270	2,026,271	<sup>22</sup> 992,034,244
135,149,924	.....	.....	.....	.....	.....	135,149,924
143,547,811	1,774,600	<sup>23</sup> 10,682,950	.....	.....	.....	<sup>24</sup> 156,005,361
27,008,886	8,979,099	<sup>25</sup> 1,772,815	1,226,315	<sup>26</sup> 1,176,440	1,211,378	41,374,933
10,900,280	3,812,387	421,982	165,975	104,937	19,050	15,424,611
459,678,684	172,744,502	3,632,894	4,375,599	2,851,893	795,843	644,079,415

tension. <sup>17</sup> Composed of 61,002 kw. hrs. (high tension) furnished to Southfield Beach R. R. and 5,135,261 (high tension) used by railroad department of respondent, the cost thereof being credited to operating expenses. <sup>18</sup> Includes 80,675 kw. hrs. supplied free of charge to the city to meet franchise requirements. <sup>19</sup> A.C., 4,609,408; D.C., 13,291,439. <sup>20</sup> A.C., 2,879,894; D.C., 6,099,205. <sup>21</sup> Sold to U. S. Government. <sup>22</sup> A. C. 23,766; D.C., 4,032,756. <sup>23</sup> A.C., 814,635; D.C., 7,750,713. <sup>24</sup> A.C., 912,279; D.C., 1,352,451. <sup>25</sup> Includes 10,682,950 kw. hrs., the cost of which is not credited to revenue. See notes 13 and 17. <sup>26</sup> Includes 7,087 kw. hrs. supplied to Long Island Railroad, under regular retail rates, for lighting stations. <sup>27</sup> See notes 13 and 17. <sup>28</sup> Includes 66,545 kw. hrs. furnished to the city free of charge to meet franchise requirements. <sup>29</sup> Includes a small quantity supplied to private street lamps. <sup>30</sup> Includes 106,754 kw. hrs. furnished free of charge to the city to meet franchise requirements.

TABLE XXIV. CONSUMPTION OF ELECTRICITY, 1916: (A) Electricity supplied to the public, and related data, by companies and boroughs

COMPANY AND BOROUGH	Number of consumers at close of year <sup>1</sup>	NUMBER OF STREET LAMPS AT CLOSE OF YEAR			Connected load in k.w. at close of year <sup>2</sup>	ENERGY (K.W. HRS.) SUPPLIED TO ---			
		Arc	INCANDESCENT			Railways and private consumers	Municipal street lighting	Other municipal service	All consumers
			Gas filled	Other					
CONSOLIDATED SYSTEM									
New York Edison.....	191,268	24	18,468	5,071	768,167	491,967,637	17,000,847	9,570,677	519,139,161
Manhattan.....	122,760	23	9,725	2,690	690,012	461,495,361	13,291,439	8,750,695	483,537,495
Bronx.....	68,524	1	8,738	381	76,155	30,172,276	4,609,406	819,982	35,601,666
United Electric L. & P. (Manhattan).....	52,923	.....	1,822	715	106,930	789,441,238	2,029,223	1,002,783	92,473,292
N. Y. & Q. Elect. L. & P. (Queens).....	17,976	.....	16,321	.....	45,320	23,117,571	7,078,816	326,820	29,523,207
Total.....	262,192	24	36,406	3,786	918,417	603,226,494	27,008,896	10,908,280	641,135,660
OTHER COMPANIES									
New York Edison.....	72,843	12	7,039	2,129	386,921	174,519,102	8,979,099	2,812,387	187,310,588
Manhattan.....	7,381	.....	5,163	.....	17,399	14,315,844	1,772,815	421,982	16,510,641
Bronx.....	11,941	.....	1,269	.....	11,896	4,375,569	1,226,315	165,976	5,767,869
United Electric L. & P. (Manhattan).....	4,608	.....	2,811	.....	Est 2,888	2,851,893	1,176,440	104,937	4,133,270
N. Y. & Q. Elect. L. & P. (Queens).....	2,302	.....	1,573	.....	Est 5,920	1,781,046	1,176,440	104,937	4,133,270
Grand total.....	1,809	.....	2,402	.....	Est 3,948	1,070,847	1,211,378	19,050	2,026,271
Total.....	1,015	.....	1,540	.....	2,312	1,011,498	611,196	20,117	1,642,810
Total.....	98,477	12	18,674	2,129	430,215	196,858,281	14,386,047	4,534,331	215,748,659
Grand total.....	360,669	26	55,080	5,915	1,347,632	800,084,776	41,374,933	15,424,611	856,884,319

By boroughs:	175,692	23	11,347	3,405	726,942	550,936,647	15,320,662	9,753,478	576,010,787
Manhattan.....	70,333	1	11,140	381	79,280	20,908,119	5,820,786	539,032	37,627,937
Bronx .....	84,784	12	8,298	2,129	398,817	178,894,701	10,205,414	3,978,362	193,078,477
Brooklyn.....	20,177	.....	17,804	.....	51,240	23,898,617	8,255,256	431,757	23,656,477
Queens.....	7,361	.....	5,163	.....	17,399	14,315,844	1,772,815	421,983	16,810,641
Richmond.....	2,302	.....	1,233	.....	3,948	1,070,847	(*)	.....	(*)
Nassau County.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\* Edison and United Electric figures in Division B, and includes 253,974 0 kw hours of railway sales bracketed and not included in the

n Rapid Transit; also includes 4,128,066 kw. hours (light) and 37,414

, the Long Island Railroad.

1 5,486,687 kw. hours supplied at cost to Staten Island Midland. The cents.

micipal street lighting in Table XX, A.

.. R. and Staten Island Midland). See note 11. ution), which accounts for the difference from the total given in Table

XXIII. Includes some of the Queens Borough energy distributed in Nassau County that cannot be segregated.

See note 23.

TABLE XXIV. Consumption of electricity, 1916: (B) Metered low tension energy sold by months

COMPANY	January	February	March	April	May	June	July
<b>CONSOLIDATED SYSTEM</b>							
New York Edison.....	36,891,055	33,753,400	33,799,792	33,816,637	30,109,400	28,391,171	26,783,004
United Electric L. & P.....	4,491,226	4,285,345	4,182,455	3,914,238	3,785,181	3,690,400	3,220,239
N. Y. & Queens Elect. L. & P.....	1,489,286	1,400,177	1,546,680	1,391,121	1,322,453	1,310,842	1,269,420
Total.....	42,871,567	39,438,922	39,528,957	39,121,996	35,217,033	33,391,512	31,272,663
<b>OTHER COMPANIES</b>							
Edison Elect. Ill. (Bklyn).....	12,166,269	11,028,142	10,987,105	11,431,551	10,982,399	11,061,900	10,620,839
Richmond Light & E. R.....	352,101	333,846	317,209	302,932	276,502	339,658	315,702
Flatbush Gas.....	413,654	368,403	248,727	324,138	316,967	351,588	319,451
Queens Borough G. & E.....	190,792	164,770	158,543	143,572	169,482	269,383	352,325
Bronx Gas & Electric.....	65,854	55,913	54,001	47,723	60,871	67,864	80,091
Total.....	13,188,670	11,951,074	11,830,585	12,249,911	11,806,122	13,090,391	11,698,458
Grand total.....	56,060,237	51,389,996	51,359,542	51,371,907	47,023,155	45,391,903	42,971,121

TABLE XXIV. Consumption of electricity, 1916: (B) Metered low tension energy sold by months — Concluded

COMPANY	August	September	October	November	December	Total
<b>CONSOLIDATED SYSTEM</b>						
New York Edison.....	25,421,914	28,590,326	31,094,143	34,479,023	37,467,147	180,597,017
United Electric L. & P.....	3,154,362	3,519,745	4,144,536	4,761,600	5,070,554	24,656,757
N. Y. & Queens Elect. L. & P.....	1,443,237	1,430,459	1,602,137	1,828,686	2,043,418	18,077,915
Total.....	30,019,513	33,540,530	36,841,121	41,069,309	44,581,119	246,804,243
<b>OTHER COMPANIES</b>						
Edison Elect. Ill. (Bklyn).....	9,268,811	10,219,568	10,574,460	10,962,920	12,266,350	131,539,064
Richmond Light & E. R.....	330,940	363,613	326,613	382,232	433,453	4,064,876
Flatbush Gas.....	335,722	341,932	423,588	506,663	491,746	4,541,574
Queens Borough G. & E.....	409,925	373,136	268,350	233,100	218,452	2,956,830
Bronx Gas & Electric.....	84,739	68,210	70,558	77,114	81,655	814,893
Total.....	10,420,187	11,866,466	11,663,839	12,160,759	13,491,655	143,908,137
Grand total.....	40,439,700	44,997,016	48,504,960	53,230,068	58,072,774	590,712,379

\* See general note to Division A of this table.

\* Corrected by company subsequent to tabulation to 48,364,775. See also general note to Division A of this table.

TABLE XXIV. Consumption of electricity, 1916: (C) Number of active consumers' meters by months (corresponding to energy in Division B) and consumption (kw. hrs.) per meter-month

COMPANY	January	February	March	April	May	June	July
CONSOLIDATED SYSTEM							
New York Edison.....	232,323	230,650	228,420	224,925	221,187	219,188	214,617
United Electric L. & P.....	50,210	49,327	48,724	48,978	48,918	48,817	48,871
N. Y. & Queens Elect. L. & P.....	13,597	13,782	14,000	14,266	14,579	14,989	15,377
Total.....	296,130	293,759	291,144	288,169	284,684	282,974	278,865
OTHER COMPANIES							
Edison Elect. Illg. (Bklyn).....	63,669	65,351	67,471	68,323	68,420	68,843	64,768
Richmond Light & R. R.....	6,435	6,467	6,496	6,656	6,959	7,307	7,541
Flatbush Gas.....	9,783	9,920	10,076	10,258	10,406	10,518	10,582
Queens Borough G. & E.....	3,919	3,905	4,020	4,257	4,976	6,024	6,518
Bronx Gas & Electric.....	1,486	1,477	1,477	1,512	1,574	1,604	1,619
Total.....	85,292	87,120	89,540	91,006	92,335	94,296	91,028
Grand total.....	381,422	380,879	380,684	379,175	377,019	377,270	369,893

TABLE XXIV. Consumption of electricity, 1916: (C) Number of active consumers' meters by months (corresponding to energy in Division B) and consumption (kw. hrs.) per meter-month — Concluded

COMPANY	August	September	October	November	December	Total meter-months	Average sales per active meter per month
<b>CONSOLIDATED SYSTEM</b>							
New York Edison.....	214,784	216,842	218,465	220,786	222,736	2,064,923	142.8
United Electric L. & P.....	49,242	50,319	52,232	54,249	54,935	604,822	79.6
N. Y. & Queens Elect. L. & P.....	15,603	15,913	16,380	16,869	17,413	182,748	98.9
Total.....	279,629	283,074	287,077	291,904	295,084	3,452,493	129.4
<b>OTHER COMPANIES</b>							
Edison Elect. Ilg. (Bklyn).....	63,026	68,205	72,670	74,450	77,784	822,980	159.8
Richmond Light & R. R.....	7,610	7,380	7,212	7,213	7,348	84,624	47.9
Flatbush Gas.....	10,671	10,966	11,407	11,753	11,941	128,281	35.4
Queens Borough G. & E.....	6,593	6,635	5,362	4,648	4,325	61,172	48.3
Bronx Gas & Electric.....	1,583	1,649	1,691	1,713	1,809	19,194	42.5
Total.....	89,483	94,835	98,332	99,777	103,207	1,116,251	128.9
Grand total.....	369,112	377,909	385,409	391,681	398,291	4,568,744	129.3

TABLE XXIV. Consumption of electricity, 1916: (D) Sales to railways and for street lighting (mostly high-tension) and high-tension sales to other consumers

Company and Class of Service	January	February	March	April	May	June	July
Consolidated System							
New York Edison.....	13,968,990	13,571,037	14,257,164	11,847,397	11,538,257	11,595,060	11,484,173
Railways.....	10,458,350	10,522,780	11,060,920	9,116,380	9,267,940	8,805,540	7,972,640
High-tension sales (to city and private consumers).....	1,640,676	1,434,302	1,644,047	1,429,993	1,163,047	1,757,209	2,407,113
Street lighting.....	1,869,894	1,613,955	1,552,197	1,301,024	1,155,270	1,032,311	1,104,420
United Electric L. & P.....	3,772,616	3,446,887	3,714,869	3,565,804	3,708,167	3,580,539	3,715,491
Railways.....	3,388,110	3,171,420	3,363,284	3,277,090	3,387,750	3,278,400	3,392,040
High-tension sales (to city and private consumers).....	142,494	116,216	174,324	117,324	203,403	196,630	177,274
Street lighting.....	242,012	159,251	176,661	171,390	117,014	105,509	146,177
N. Y. & Queens Elect. L. & P.....	1,057,929	912,914	919,667	905,226	866,251	824,967	846,219
Railways.....	571	491	557	552	545	482	510
High-tension sales (to city and private consumers).....	254,450	259,270	292,460	376,510	397,770	411,090	406,020
Street lighting.....	772,908	653,153	626,650	528,264	467,916	413,395	439,689
Total.....	18,769,465	17,930,838	18,891,100	16,318,527	16,160,655	16,000,566	16,045,883
Other Companies							
Edison Elect. Ilg. (Bklyn).....	5,148,000	4,385,826	4,054,483	3,472,541	3,994,752	4,439,985	5,490,516
Railways.....	183,500	173,000	182,000	140,700	146,500	136,000	136,000
High-tension sales (to city and private consumers).....	3,896,962	3,311,265	3,134,032	2,732,279	3,312,398	3,832,831	4,812,668
Street lighting.....	1,067,538	901,561	738,451	599,562	535,854	471,154	541,848
Richmond Light & R. R.:							
Railways.....	[1,059,991]	[1,083,965]	[1,124,973]	[870,816]	835,508]	760,316]	[792,606]
Street lighting.....	199,060	166,230	151,770	118,670	119,090	97,800	98,820
Flatbush Gas, street lighting.....	135,426	111,106	103,721	89,534	79,926	71,496	76,326
Queens Borough G. & E., street lighting.....	118,104	87,312	93,622	87,274	83,280	75,304	77,479
Bronx Gas & Electric, street lighting.....	149,011	106,490	102,611	87,470	77,903	69,980	74,280
Total.....	5,749,601	4,856,964	4,506,207	3,855,489	4,354,951	4,754,565	5,817,421
Grand total.....	24,519,066	22,787,802	23,397,307	20,174,016	20,515,606	20,755,131	21,863,304

For footnotes see page 212.

TABLE XXIV. Consumption of electricity, 1916: (D) Sales to railways and for street lighting (mostly high-tension) and other high-tension sales to consumers.  
—Concluded—

COMPANY AND CLASS OF SERVICE	August	September	October	November	December	Total
<b>CONSOLIDATED SYSTEM</b>						
New York Edison.....	10,533,230	8,868,889	7,767,976	11,301,518	16,389,336	148,401,600
Railways.....	7,231,930	4,246,520	4,209,330	7,820,130	12,561,700	103,274,150
High-tension sales (to city and private consumers).....	2,067,490	2,610,596	1,869,830	1,549,273	1,728,570	21,293,148
Street lighting.....	1,244,460	1,411,771	1,678,815	1,832,119	2,038,066	17,834,302
United Electric L. & P.....	9,704,604	8,609,693	8,877,218	8,763,088	8,865,412	44,545,998
Railways.....	3,388,150	3,278,140	3,388,000	3,276,600	3,388,130	39,977,114
High-tension sales (to city and private consumers).....	196,986	183,300	373,697	239,499	276,898	2,337,645
Street lighting.....	129,768	148,153	215,615	193,989	230,684	2,029,233
N. Y. & Queens Elect. L. & P.....	890,735	925,598	1,087,678	996,893	1,353,843	11,445,898
Railways.....	547	508	679	783	290,316	296,547
High-tension sales (to city and private consumers).....	365,880	371,970	373,359	289,760	271,390	4,099,929
Street lighting.....	494,306	551,113	653,540	705,740	772,142	7,078,816
Total.....	16,099,517	12,902,074	12,682,765	15,960,868	21,548,896	198,190,874
<b>OTHER COMPANIES</b>						
.....	5,946,451	5,354,908	5,357,571	4,578,864	4,467,053	55,770,624
.....	130,500	112,100	119,903	140,500	173,900	1,774,900
(to consumers).....	4,495,237	4,484,781	4,289,223	3,514,916	3,270,333	45,016,925
.....	820,694	708,021	848,148	923,448	1,023,820	8,979,099
.....	[712,420]	[687,592]	[712,754]	[906,564]	[1,135,445]	[10,682,950]
.....	114,000	137,800	150,150	173,750	175,000	1,692,140
.....	85,396	97,260	114,984	123,993	137,147	1,226,315
.....	78,797	99,960	101,398	141,715	132,295	1,176,440
.....	84,310	95,720	111,963	120,063	131,567	1,211,378
Total.....	5,608,934	5,675,652	5,715,668	5,138,335	5,043,082	51,076,897
Grand total.....	20,708,451	18,477,726	18,378,431	21,099,273	26,591,978	259,267,771

The data on this line are given merely for the purpose of making additional information available. The energy is supplied to the railroad department of the

to meet franchise requirements,  
by without charge under franchise requirements.  
to meet franchise requirements.



TABLE XXV. CASUALTIES: EMPLOYEES OF GAS COMPANIES KILLED OR INJURED, 1916

OPERATING COMPANY	In Works		In Street Department		In Mine		Elsewhere		All Casualties	
	Neg- ligible loss of time <sup>1</sup>	Durable dis- ability	Neg- ligible loss of time <sup>1</sup>	Durable dis- ability	Neg- ligible loss of time <sup>1</sup>	Durable dis- ability	Neg- ligible loss of time <sup>1</sup>	Durable dis- ability	Killed (male)	Total
<b>CONSOLIDATED SYSTEM</b>										
Consolidated Gas.....	23	73	52	54	36	91	70	43	.....	480
Astoria L., H. & P.....	56	106	.....	.....	.....	.....	5	24	.....	281
New Amsterdam Gas.....	30	32	7	3	42	40	13	5	.....	176
Central Union Gas.....	23	45	9	11	12	7	3	4	.....	114
Standard Gas Light.....	11	34	.....	.....	190	20	3	4	.....	253
N. Y. Mutual Gas Light.....	.....	4	.....	.....	.....	.....	.....	.....	.....	4
Northern Union Gas.....	.....	.....	16	7	21	17	4	4	.....	60
N. Y. & Queens Gas.....	2	3	.....	.....	.....	.....	.....	.....	.....	10
<b>Total.....</b>	<b>174</b>	<b>351</b>	<b>84</b>	<b>80</b>	<b>251</b>	<b>175</b>	<b>97</b>	<b>84</b>	<b>.....</b>	<b>1,395</b>
<b>BROOKLYN UNION SYSTEM</b>										
Brooklyn Union Gas.....	145	207	55	99	75	100	138	144	1	964
Newtown Gas.....	.....	.....	12	13	8	11	20	12	.....	76
Flatbush Gas <sup>1</sup> .....	1	1	6	11	4	17	5	13	.....	53
Woodhaven Gas Light.....	.....	.....	1	3	.....	3	1	1	.....	9
Jamaica Gas Light.....	.....	.....	4	3	1	7	2	2	.....	19
Richmond Hill & Q. C. Gas.....	.....	.....	1	2	1	3	1	1	.....	9
<b>Total.....</b>	<b>146</b>	<b>208</b>	<b>79</b>	<b>131</b>	<b>89</b>	<b>141</b>	<b>167</b>	<b>173</b>	<b>1</b>	<b>1,135</b>
<b>OTHER GAS COMPANIES</b>										
.....	4	13	8	5	4	6	2	1	.....	45
.....	3	1	2	2	4	2	.....	1	.....	15
.....	.....	2	.....	6	.....	4	.....	1	.....	13
.....	3	1	3	2	2	5	.....	1	.....	17
.....	.....	3	.....	.....	.....	.....	.....	.....	.....	3
<b>Total.....</b>	<b>10</b>	<b>20</b>	<b>13</b>	<b>15</b>	<b>10</b>	<b>19</b>	<b>2</b>	<b>4</b>	<b>.....</b>	<b>93</b>
<b>Grand total.....</b>	<b>330</b>	<b>579</b>	<b>176</b>	<b>226</b>	<b>450</b>	<b>335</b>	<b>266</b>	<b>261</b>	<b>1</b>	<b>2,624</b>

<sup>1</sup> Defined in the report schedule as including "Cases of cessation of work merely for the balance of the day, turn or shift on which the accident occurred."<sup>2</sup> Gas department only.<sup>3</sup> Office employee.

TABLE XLV. CASUALTIES: DURATION OF DISABILITY OF EMPLOYEES OF GAS COMPANIES INJURED IN 1916

COMPANY AND CLASS OF CASUALTY	PERIOD OF DISABILITY							Total injured (excl. cases with negligible loss of time)
	Not more than three days	Over three and not over seven days	Over one week and not over two weeks	Over two weeks and not over four weeks	Over four weeks and not over thirteen weeks	Over thirteen weeks and not over twenty-six weeks	Over twenty-six weeks	
IN WORKS	15	31	13	9	2	2	2	72
	48	56	40	18	4	4	4	100
	12	11	7	1	1	1	1	32
	9	13	14	6	3	1	1	45
	9	7	6	1	1	1	1	24
	1	2	2	1	1	1	1	4
	1	6	1	1	1	1	1	8
	94	188	88	36	11	3	3	361
	86	52	48	12	9	1	1	207
	1	68	48	18	9	1	1	108
	87	7	3	2	1	1	1	13
	2	1	1	1	1	1	1	2
	1	1	1	1	1	1	1	1
	1	2	1	1	1	1	1	3
Total..	184	187	184	50	21	8	579	
IN STREET DEPARTMENT	10	17	12	4	10	1	1	54
	5	2	1	2	1	1	1	8
	4	1	3	1	1	1	1	11
	3	3	1	1	1	1	1	7
	28	45	17	6	11	1	1	80
	37	16	28	12	6	1	1	99
	4	2	7	2	1	1	1	18
	6	1	1	1	1	1	1	11
	1	1	2	1	1	1	1	3
	1	1	1	1	1	1	1	3
	3	1	1	1	1	1	1	3
	1	1	1	1	1	1	1	2
	1	1	1	1	1	1	1	3
	58	80	58	14	7	1	1	181
Total..	184	187	184	50	21	8	579	



TABLE XXVL Casualties: Duration of disability of employees of gas companies injured in 1916 — Concluded

COMPANY AND CLASS OF CASUALTY	PERIOD OF DISABILITY							Total injured (actual cases with negligible loss of time)
	Not more than three days	Over three and not over seven days	Over one week and not over two weeks	Over two weeks and not over four weeks	Over four weeks and not over thirteen weeks	Over thirteen weeks and not over twenty-six weeks	Over twenty-six weeks	
ASHTABULA	78	88	52	25	18	4	.....	280
.....	61	61	48	21	4	.....	.....	190
.....	30	29	18	5	3	.....	.....	85
.....	17	18	18	10	4	.....	.....	87
.....	17	12	11	8	3	1	.....	48
.....	.....	2	3	.....	.....	.....	.....	4
.....	18	7	3	.....	.....	.....	.....	28
.....	1	6	1	.....	.....	.....	.....	8
.....	117	819	153	64	38	8	.....	890
.....	267	114	108	37	28	1	.....	580
.....	22	7	7	.....	.....	.....	.....	36
.....	35	12	2	2	1	.....	.....	42
.....	4	.....	3	.....	.....	.....	.....	7
.....	10	1	1	.....	.....	.....	.....	12
.....	5	1	.....	.....	.....	.....	.....	6
.....	353	185	191	39	84	1	.....	688
.....	1	13	9	3	1	.....	.....	37
.....	3	2	.....	1	.....	.....	.....	6
.....	10	1	2	.....	.....	.....	.....	13
.....	4	2	1	2	.....	.....	.....	9
.....	.....	3	1	.....	.....	.....	.....	3
Grand total.....	548	874	287	100	57	6	.....	1,401

\* Gas department only.

TABLE XXIV. CASUALTIES; EMPLOYEES OF ELECTRICAL COMPANIES KILLED OR INJURED, 1916

Operating Company	In Power House			On Line			In Shop			Elsewhere			All Casualties		
	Neg- ligible loss of time <sup>1</sup>	Dur- able dis- ability	Killed (male)	Neg- ligible loss of time <sup>1</sup>	Dur- able dis- ability	Killed (male)	Neg- ligible loss of time <sup>1</sup>	Dur- able dis- ability	Killed (male)	Neg- ligible loss of time <sup>1</sup>	Dur- able dis- ability	Killed (male)	Neg- ligible loss of time <sup>1</sup>	Dur- able dis- ability	Total
<b>Consolidated Systems</b>															
New York Edison.....	140	212	.....	157	233	1	47	79	.....	91	145	.....	465	710	1,176
United Electric L. & P.....	19	44	.....	.....	.....	.....	16	20	1	83	45	.....	100	111	212
N. Y. & Queens Elect. L. & P.....	11	2	1	53	40	.....	29	14	.....	83	9	.....	138	65	189
Total.....	170	259	1	240	323	1	91	104	1	157	199	.....	693	886	1,577
<b>Other Companies</b>															
Edison Elect. Ill. (R.R.).....	85	84	.....	15	8	.....	26	19	.....	170	141	.....	278	254	530
Richmond Light & R.R.....	20	3	.....	2	4	.....	.....	.....	.....	.....	.....	.....	23	7	29
Flatbush Gas.....	5	9	.....	3	11	.....	.....	3	.....	10	6	.....	18	29	47
Queens Borough G. & E.....	3	1	.....	4	3	.....	.....	.....	.....	1	1	.....	7	5	12
Brown Gas & Electric.....	1	1	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	1	2	4
Total.....	93	100	.....	24	28	.....	26	23	.....	181	148	.....	324	296	623
Total, light and power companies.....	263	360	1	264	351	1	117	126	1	348	347	.....	1,012	1,184	2,196
<b>Conduit Companies</b>															
Consol. Tel. & El. Subway.....	.....	.....	.....	.....	363	.....	.....	.....	.....	.....	.....	.....	.....	363	363
Empire City Subway.....	.....	.....	.....	.....	97	.....	.....	.....	.....	.....	.....	.....	.....	97	97
Total.....	.....	.....	.....	.....	460	.....	.....	.....	.....	.....	.....	.....	.....	460	460
Grand total.....	263	360	1	435	811	1	117	126	1	348	347	.....	1,153	1,644	2,530

<sup>1</sup> Defined in the report schedule as including "cases of cessation of work merely for the balance of the day, turn or shift on which the accident occurred."

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TABLE XXVIII. CASUALTIES: DURATION OF DISABILITY OF EMPLOYEES OF ELECTRICAL COMPANIES INJURED IN 1916

COMPANY AND CLASS OF CASUALTY	PERIOD OF DISABILITY							
	Not more than three days	Over three and not over seven days	Over one week and not over two weeks	Over two weeks and not over four weeks	Over four weeks and not over thirteen weeks	Over thirteen weeks and not over twenty-six weeks	Over twenty-six weeks	Total injured (excluding cases with negligible loss of time)
IN POWER HOUSES	71	51	44	24	19	2	11	212
	17	9	11	6	3	1	..	46
	1	1	..	..	..	..	..	2
	89	67	55	39	28	3	1	260
	20	30	24	9	2	1	..	86
	..	..	..	3	..	..	..	3
	3	3	1	1	1	..	..	9
	..	..	..	1	..	..	..	1
	..	1	..	..	..	..	..	1
	113	95	80	43	25	4	1	360
ON LINES	98	68	58	31	25	3	..	283
	10	14	10	3	2	1	..	40
	108	88	68	34	87	4	..	365
	3	3	..	1	1	..	..	8
	8	2	..	3	1	1	..	4
	..	..	..	..	..	..	..	11
	..	..	1	1	1	..	..	3
	..	..	..	..	..	..	11	2
	119	87	69	40	30	6	1	361
	206	23	22	24	22	6	..	363
Total..	416	126	116	74	63	13	3	811

In Shop											
	25	17	13	8	6	1	1	1	1	1	
.....	25	17	13	8	6	1	1	1	1	1	70
.....	6	7	4	1	2	1	1	1	1	1	20
.....	4	3	5	1	1	1	1	1	1	1	14
i system.....	55	27	22	9	9	1	1	1	1	1	104
.....	8	7	2	1	1	1	1	1	1	1	19
.....	3	7	1	1	1	1	1	1	1	1	3
Total .....	46	34	24	10	10	2	2	2	2	2	126
<b>Examiners</b>											
.....	51	35	29	17	12	1	1	1	1	1	145
.....	16	9	14	6	1	1	1	1	1	1	45
.....	4	3	1	1	1	1	1	1	1	1	9
system.....	70	47	44	23	14	1	1	1	1	1	199
.....	44	50	26	11	6	2	2	2	2	2	141
.....	1	2	1	1	1	1	1	1	1	1	6
.....	1	1	1	1	1	1	1	1	1	1	1
Total .....	115	99	72	34	21	4	4	4	4	4	247
<b>All Four Classes of Casualties</b>											
.....	245	171	144	80	62	7	7	7	7	7	710
.....	38	25	29	12	6	1	1	1	1	1	111
.....	19	21	16	3	4	2	2	2	2	2	65
i system.....	302	217	189	95	72	10	10	10	10	10	398
.....	75	90	52	23	10	3	3	3	3	3	254
.....	15	7	2	6	1	2	2	2	2	2	7
.....	1	1	2	1	1	1	1	1	1	1	29
.....	1	1	2	1	1	1	1	1	1	1	6
companies.....	398	315	245	127	88	15	15	15	15	15	1,184
.....	296	23	22	24	23	6	6	6	6	6	363
.....	31	16	25	10	11	2	2	2	2	2	97
Grand total.....	689	354	292	161	119	23	23	23	23	23	1,644

1 Over 26 weeks and not over 1 year.

2

3

4

6 weeks and not over 1 year, 1; over 1 year or permanent disability, 1.

TABLE XL. CASUALTIES: PERSONS OTHER THAN EMPLOYEES, AND TOTAL, KILLED OR INJURED, GAS AND ELECTRICAL COMPANIES, 1916

OPERATING COMPANY	PERSONS OTHER THAN EMPLOYEES				EMPLOYEES (BROUGHT FORWARD)				Total persons killed or injured
	KILLED		INJURED		Killed (male)	DURABLE DISABILITY		Negligible loss of time	
	Male	Female	Serious injuries	Minor injuries		Serious injuries	Minor injuries		
<b>GAS COMPANIES</b> <i>Consolidated systems</i>									
.....	.....	.....	.....	268	.....	6	264	280	748
.....	.....	.....	.....	.....	.....	3	187	91	281
.....	.....	.....	.....	46	.....	2	83	91	223
.....	.....	.....	.....	65	.....	66	1	47	179
.....	.....	.....	.....	21	.....	1	47	204	273
.....	.....	.....	.....	.....	.....	.....	4	.....	4
.....	.....	.....	.....	30	.....	.....	28	41	99
.....	.....	.....	.....	.....	.....	.....	8	3	10
.....	.....	.....	.....	480	.....	78	618	708	1,816
<i>systems 1</i>									
Brooklyn Union Gas.....	.....	.....	.....	.....	1	1	549	413	964
Newtown Gas.....	.....	.....	.....	.....	.....	.....	86	40	76
Woodhaven Gas Light.....	.....	.....	.....	.....	.....	.....	7	2	9
Jamaica Gas Light.....	.....	.....	.....	.....	.....	.....	12	7	19
Richmond Hill & Q. C. Gas.....	.....	.....	.....	.....	.....	.....	6	3	9
Total.....	.....	.....	.....	.....	1	1	610	468	1,077
<i>Other gas companies</i>									
Kings County Lighting.....	.....	.....	.....	2	.....	.....	27	18	47
N. Y. & Richmond Gas.....	.....	.....	.....	.....	.....	.....	6	9	15
Brooklyn Borough Gas.....	.....	.....	.....	.....	.....	.....	18	.....	12
Total, gas companies.....	.....	.....	.....	423	1	79	1,268	1,196	2,968
<b>GAS-ELECTRICAL COMPANIES</b>									
Flatbush Gas.....	.....	.....	.....	.....	.....	.....	71	24	106
Queens Borough G. & E.....	.....	.....	.....	4	.....	.....	14	15	33
Brooklyn Gas & Electric.....	.....	.....	.....	.....	.....	1	6	1	7
Total.....	.....	.....	.....	4	.....	1	90	50	145





TABLE XXIX. CASUALTIES: PERSONS OTHER THAN EMPLOYEES, AND TOTAL, KILLED OR INJURED, GAS AND ELECTRICAL COMPANIES, 1916

OPERATING COMPANY	PERSONS OTHER THAN EMPLOYEES				EMPLOYEES (BROUGHT FORWARD)				Total persons killed or injured	
	KILLED		INJURED		Killed (male)	DURABLE DISABILITY		Negligible loss of time		
	Male	Female	Serious injuries	Minor injuries		Serious injuries	Minor injuries			
Gas	.....	.....	.....	258	.....	.....	6	254	230	748
.....	.....	.....	.....	.....	.....	.....	3	187	91	281
.....	.....	.....	.....	46	.....	.....	2	88	91	222
.....	.....	.....	.....	65	.....	.....	66	1	47	179
.....	.....	.....	.....	21	.....	.....	1	47	204	273
.....	.....	.....	.....	.....	.....	.....	.....	4	.....	4
.....	.....	.....	.....	30	.....	.....	.....	28	41	99
.....	.....	.....	.....	.....	.....	.....	.....	8	2	10
.....	.....	.....	.....	490	.....	.....	78	618	706	1,816
Total.....	.....	.....	.....	490	.....	.....	.....	.....	.....	.....
Brooklyn Union system <sup>1</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brooklyn Union Gas.....	.....	.....	.....	.....	.....	.....	1	549	413	964
Newtown Gas.....	.....	.....	.....	.....	.....	.....	.....	26	40	76
Woodhaven Gas Light.....	.....	.....	.....	.....	.....	.....	.....	7	2	9
Jamaica Gas Light.....	.....	.....	.....	.....	.....	.....	.....	13	7	19
Richmond Hill & Q. C. Gas.....	.....	.....	.....	.....	.....	.....	.....	6	3	9
Total.....	.....	.....	.....	.....	.....	.....	1	610	465	1,077
Other gas companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kings County Lighting.....	.....	.....	.....	2	.....	.....	.....	27	18	47
N. Y. & Richmond Gas.....	.....	.....	.....	.....	.....	.....	.....	6	9	15
Brooklyn Borough Gas.....	.....	.....	.....	.....	.....	.....	.....	18	.....	18
Total, gas companies.....	.....	.....	.....	423	.....	.....	79	1,208	1,198	2,968
Gas-Electrical Companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Flatbush Gas.....	.....	.....	.....	.....	.....	.....	.....	71	34	105
Queens Borough G. & E.....	.....	.....	.....	4	.....	.....	.....	14	15	33
Bronx Gas & Electric.....	.....	.....	.....	.....	.....	.....	1	6	1	7
Total.....	.....	.....	.....	4	.....	.....	1	90	50	145



TABLE XXX. EMPLOYEES AND WAGES — EMPLOYEES IN THE VARIOUS

COMPANY	Managers and superin- tendents	Technical and scientific staff <sup>1</sup>	CASHIERS AND BOOKKEEPERS	
			Men	Women
GAS COMPANIES				
Consolidated system				
Consolidated Gas.....	59	79	120	
Astoria L., H. & P.....	9	5	2	
New Amsterdam Gas.....	13	2	36	
Central Union Gas.....	8	8	25	
Standard Gas Light.....	8	(12)	19	
N. Y. Mutual Gas Light.....	8	(12)	18	
Northern Union Gas.....	7		16	
N. Y. & Queens Gas.....	4	(12)	5	1
Total.....	116	94	241	1
Brooklyn Union system				
Brooklyn Union Gas.....	52	52	149	
Newtown Gas.....	2		15	
Jamaica Gas Light <sup>12</sup> .....	3		11	
Total <sup>14</sup> .....	57	52	175	
Other gas companies				
Kings County Lighting.....	2	9	11	
N. Y. & Richmond Gas.....	2		4	
Brooklyn Borough Gas.....	2	1	1	1
Total.....	6	10	16	1
GAS-ELECTRICAL COMPANIES				
Flatbush Gas <sup>15</sup> .....	4	5	19	
Queens Borough G. & E.....	2		15	3
Bronx Gas & Electric.....	1		9	
Total.....	7	5	43	3
OPERATING ELECTRICAL COMPANIES				
New York Edison.....	189	78	147	
United Electric L. & P.....	3	18	31	
N. Y. & Queens Elect. L. & P.....	13	23	19	3
Edison Elect. Illg. (Bklyn).....	35	36	33	5
Richmond Light & R. R.....	N. R.	1	4	1
Total.....	240	156	234	9
Total, operating light and power companies.....	426	317	709	14
CONDUIT COMPANIES				
Consol. Tel. & El. Subway.....	3	17	2	
Empire City Subway.....	1	16	2	
Total.....	4	33	4	
Grand total.....	430	350 <sup>17</sup>	713	14

NOTE.— The returns of the Standard Gas are for the first week of December.

<sup>1</sup> Engineers, chemists, lawyers, physicians, etc.    <sup>2</sup> Includes "superintendents' assistants."  
<sup>3</sup> Draughtsmen, 28; engineers, 31; chemists, 13; attorneys, 5; physicians, 2.    <sup>4</sup> Includes 2 pay-  
masters.    <sup>5</sup> Includes 3 private secretaries.    <sup>6</sup> Includes 2 private secretaries.    <sup>7</sup> One pur-  
chasing agent and 1 assistant; 4 investigators; 10 telephone operators and 44 "other clerical."  
<sup>8</sup> Telephone operators, 19, and "other clerical," 7.    <sup>9</sup> Includes one paymaster.    <sup>10</sup> Purchasing

OCCUPATIONS, FOR THE SECOND WEEK OF DECEMBER, 1916, BY COMPANIES

CLERICAL EMPLOYEES

CLERKS AND SALESMEN		STENOGRAPHERS AND TYPISTS		Col- lectors and meter readers, men	CANVASSERS AND DEMONSTRATORS		OTHER CLERICAL		Total
Men	Women	Men	Women		Men	Women	Men	Women	
399	6	24	24	148	.....	13	60	26	820
28	.....	1	.....	.....	.....	.....	1	.....	32
61	7	1	4	53	.....	3	2	9	176
59	5	.....	5	49	13	4	.....	.....	160
30	10	.....	4	39	2	2	.....	.....	106
28	.....	.....	2	28	.....	2	6	4	88
19	4	.....	2	28	.....	2	9	.....	80
3	2	.....	2	6	.....	.....	2	.....	21
627	34	26	43	351	15	26	80	39	1,483
209	12	23	2	208	13	8	173	18	815
1	1	1	.....	21	4	.....	26	.....	69
15	3	.....	.....	16	2	1	2	.....	50
225	16	24	2	245	19	9	201	18	934
7	.....	1	.....	18	6	.....	10	3	56
5	.....	.....	2	9	.....	.....	6	.....	26
12	13	.....	2	13	.....	.....	2	.....	44
24	13	1	4	40	6	.....	18	3	126
18	2	5	.....	22	.....	.....	34	1	101
13	2	.....	4	10	4	.....	1	4	56
3	.....	1	.....	5	1	1	1	2	23
34	4	6	4	37	5	1	36	7	180
895	143	58	203	140	182	18	382	87	2,255
136	53	3	25	30	18	.....	32	13	341
17	.....	2	29	18	.....	.....	79	24	191
374	75	15	33	59	2	.....	31	11	638
11	7	3	4	7	1	.....	7	3	48
1,433	278	81	294	254	203	18	531	138	3,473
2,343	345	138	347	927	248	54	866	205	6,196
52	.....	3	.....	.....	.....	.....	3	.....	60
.....	.....	2	.....	.....	.....	.....	39	1	44
52	.....	5	.....	.....	.....	.....	42	1	104
2,395	345	143	347	927	243	54	908	206	7 6,300

agent. <sup>11</sup> Draughtsmen. <sup>12</sup> None reported. Evidently these functions are performed by employees of other companies of the system. <sup>13</sup> Combined payrolls of the Jamaica, Richmond Hill and Woodhaven companies. <sup>14</sup> Exclusive of Flatbush Gas. <sup>15</sup> Belongs to Brooklyn Union system. <sup>16</sup> Returned respectively as "chief clerk," "general foreman" and "operating inspector." <sup>17</sup> Discrepancy of 2 with tables XXXII and XXXIII due to necessary inclusion of 2 engineers of the Astoria with clerical employees in those tables.

TABLE XXX. Employees and wages — Employees in the various

COMPANY	WAGE				
	Foremen and assistant foremen	Inspectors	Stationary engineers	Firemen (including water and boiler tenders)	Dynamo attendants and electricians
.....	72	26	22	33	4
.....	44	.....	27	24	7
.....	24	7	4	12	1
.....	13	10	12	9	1
.....	10	3	7	17	.....
.....	5	6	6	2	.....
.....	14	6	6	2	.....
.....	.....	3	3	3	.....
Total.....	182	61	87	103	13
<i>Brooklyn Union system</i>					
Brooklyn Union Gas.....	109	7 64	54	79	1
Newtown Gas.....	7	10 3	4	3	2
Jamaica Gas Light <sup>12</sup> .....	12	10 5	1	.....	.....
Total <sup>12</sup> .....	128	72	59	82	3
<i>Other gas companies</i>					
Kings County Lighting.....	9	5	4	4	.....
N. Y. & Richmond Gas.....	7	.....	2	2	.....
Brooklyn Borough Gas.....	4	2	3	3	.....
Total.....	20	7	9	9	.....
<i>GAS-ELECTRICAL COMPANIES</i>					
Flatbush Gas <sup>13</sup> .....	19	17	6	8	(3)
Queens Borough G. & E.....	9	1	6	8	(3)
Bronx Gas & Electric.....	6	.....	3	11	(3)
Total.....	34	18	15	19	.....
<i>OPERATING ELECTRICAL COMPANIES</i>					
New York Edison.....	258	87	39	83	106
United Electric L. & P.....	42	18	12	17	(7)
N. Y. & Queens Elect. L. & P.....	25	15	3	7	4
Edison Elect. Illg. (Bklyn).....	158	105	32	104	45
Richmond Light & R. R.....	8	4	6	7	8
Total.....	491	229	92	218	171
Total, operating l. and p. companies.....	855	387	202	431	237
<i>CONDUIT COMPANIES</i>					
Consol. Tel. & El. Subway.....	60	4	.....	.....	.....
Empire City Subway.....	65	8	.....	.....	.....
Total.....	125	12	.....	.....	.....
Grand total.....	980	399	202	441	237

<sup>1</sup> These occupations are not specifically provided for in the schedule, but are separately reported by some companies. The totals therefore are probably incomplete. <sup>2</sup> None reported. Evidently these functions are performed by employees listed in the other columns giving power-house or gas-making employees, or in the case of the Brooklyn Borough, New York & Richmond and Bronx Gas, under "Other mechanics" or "Other unskilled." <sup>3</sup> Floormen, 74; pumpmen, 20; machine men, 12; scurfers, 3; hydraulic-main man, 1; fire cleaners, 32; quenchers, 9. <sup>4</sup> "Pumpmen and drippers." <sup>5</sup> None reported. Evidently this function is performed by employees entered in immediately preceding column or under "Other mechanics" or "Other unskilled." <sup>6</sup> Includes five pipemen. <sup>7</sup> Includes 16 "corporation inspectors." <sup>8</sup> Includes 50 yarmers. <sup>9</sup> The 2 part-time included are presumably joint employees with the Jamaica, etc. <sup>10</sup> Of the 2 part-time included in Jamaica entry, 1 is presumably a joint employee with the Newtown. <sup>11</sup> Includes 15 yarmers. Of the 14 part-time included in the entry, the majority are presumably joint employees with the Brooklyn Union or Jamaica, etc. <sup>12</sup> Combined payrolls of the Jamaica,

occupations, for the second week of December, 1916, by companies — Continued

## EARNERS

Switch-board attendants	Other power-house and inside men (electrical)	Wiremen and other outside men (electrical)	Gas stokers	Generator-runners (gas)	Retort-house men	Governor house-men	Pipe fitters and calkers	Drip-men <sup>1</sup>
.....	.....	.....	43	22	5	9	557	16
2	.....	.....	(2) 16	25	151	(2) 3	17	.....
.....	.....	.....	(2) 11	16	20	6	81	5
.....	.....	.....	(2) 11	11	.....	(2) 6	89	1
.....	.....	.....	(2) 8	8	.....	6	38	7
.....	.....	.....	.....	.....	.....	.....	43	(5)
.....	.....	.....	3	2	.....	(2) 16	39	(5)
.....	.....	.....	.....	.....	.....	.....	16	(5)
2	.....	.....	62	95	176	24	880	29
.....	.....	.....	106	71	.....	23	357	20
.....	.....	.....	.....	.....	.....	.....	63	(5)
.....	.....	.....	.....	.....	.....	.....	80	2
.....	.....	.....	106	71	.....	23	500	22
.....	.....	.....	(2)	15	.....	3	21	(5)
.....	.....	.....	(2)	2	.....	.....	14	(5)
.....	.....	.....	(2)	2	.....	.....	14	(5)
.....	.....	.....	.....	19	.....	3	49	.....
4	9	15	(2)	.....	.....	4	56	2
(2) 1	7	10	(2)	3	.....	.....	13	(5)
.....	9	12	(2)	2	.....	(2)	14	(5)
5	25	37	.....	5	.....	4	83	2
155	358	468	.....	.....	.....	.....	14	.....
46	76	77	.....	.....	.....	.....	7	.....
31	17	211	.....	.....	.....	.....	.....	.....
57	105	202	.....	.....	.....	.....	2	.....
3	21	24	.....	.....	.....	.....	5	.....
292	577	982	.....	.....	.....	.....	28	.....
299	602	1,019	168	190	176	54	1,540	53
.....	.....	6	.....	.....	.....	.....	55	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	6	.....	.....	.....	.....	55	.....
299	602	1,025	168	190	176	54	1,595	53

Richmond Hill and Woodhaven companies. <sup>12</sup> Of whom 9 are part-time, most of them being presumably joint employees with the Brooklyn Union or Newtown. <sup>14</sup> Includes 33 yarners. Of the 42 part-time included in the entry, the majority are presumably joint employees with the Brooklyn Union or Newtown. <sup>15</sup> Exclusive of Flatbush Gas. <sup>16</sup> Includes 11 "gasmakers' helpers." <sup>17</sup> Belongs to Brooklyn Union system. <sup>18</sup> Includes 3 "corporation inspectors." <sup>19</sup> Includes 2 cable splicers. <sup>20</sup> Lamp inspector. <sup>21</sup> Includes 1 sub-station attendant. <sup>22</sup> Reported simply as "engineers" under Wage-earners. <sup>23</sup> Includes 6 auxiliary-apparatus operators and 1 winder. <sup>24</sup> Includes 33 splicers. <sup>25</sup> Includes 4 boilermen. <sup>26</sup> Includes 66 linemen and 81 linemen's helpers. <sup>27</sup> Includes 4 rock foremen. <sup>28</sup> Includes 1 investigator. <sup>29</sup> Drill runners. <sup>30</sup> Pipemen and bracers."

TABLE XXX. Employees and wages — Employees in the various

COMPANY	WAGE-					
	Meter testers and repair- ers	Ma- chinists	Black- smiths and tin- smiths	Car- penters	Paint- ers <sup>1</sup>	Masons and brick- layers <sup>1</sup>
<b>GAS COMPANIES</b>						
<i>Consolidated system</i>						
Consolidated Gas.....	( <sup>2</sup> )	7	11	18	11	5
Astoria L., H. & P.....	.....	7	<sup>3</sup> 16	5	16	14
New Amsterdam Gas.....	28	13	<sup>4</sup> 4	4	4	1
Central Union Gas.....	( <sup>3</sup> )	2	7	3	4	4
Standard Gas Light.....	( <sup>2</sup> )	2	2	2	.....	1
N. Y. Mutual Gas Light.....	( <sup>3</sup> )	1	2	3	.....	.....
Northern Union Gas.....	( <sup>3</sup> )	.....	.....	1	.....	.....
N. Y. & Queens Gas.....	1	1	.....	.....	.....	.....
Total.....	29	33	42	36	35	25
<i>Brooklyn Union system</i>						
Brooklyn Union Gas.....	124	15	18	19	36	12
Newtown Gas.....	( <sup>2</sup> )	.....	.....	2	<sup>14</sup> 4	.....
Jamaica Gas Light <sup>17</sup> .....	( <sup>2</sup> )	.....	.....	.....	.....	.....
Total <sup>21</sup> .....	124	15	18	21	40	12
<i>Other gas companies</i>						
Kings County Lighting.....	7	1	1	1	.....	1
N. Y. & Richmond Gas.....	2	.....	.....	.....	.....	.....
Brooklyn Borough Gas.....	4	.....	.....	.....	.....	.....
Total.....	13	1	1	1	.....	1
<b>GAS-ELECTRICAL COMPANIES</b>						
Flatbush Gas <sup>22</sup> .....	<sup>24</sup> 12	3	3	3	.....	.....
Queens Borough G. & E.....	5	2	1	1	2	1
Bronx Gas & Electric.....	4	.....	1	.....	.....	.....
Total.....	21	5	5	4	2	1
<b>OPERATING ELECTRICAL COMPANIES</b>						
New York Edison.....	195	48	6	16	.....	.....
United Electric L. & P.....	34	26	7	5	8	3
N. Y. & Queens Elect. L. & P.....	9	2	.....	2	2	1
Edison Elect. Illg. (Bklyn).....	54	17	2	10	.....	.....
Richmond Light & R. R.....	4	3	2	6	.....	3
Total.....	296	96	17	39	10	7
Total, operating l. & p. companies.....	483	150	83	101	87	46
<b>CONDUIT COMPANIES</b>						
Consol. Tel. & El. Subway.....	.....	.....	<sup>27</sup> 6	.....	.....	<sup>28</sup> 35
Empire City Subway.....	.....	1	3	.....	.....	( <sup>29</sup> )
Total.....	.....	1	9	.....	.....	35
Grand total.....	483	151	92	101	87	81

<sup>1</sup> See note 1 on preceding double-page. <sup>2</sup> See note 12 on first double-page of this table.  
<sup>3</sup> Cooks, 5; roofers, 4; boiler-maker, 1; rodman, 1. <sup>4</sup> Includes 21 waiters and 8 trimmers.  
<sup>5</sup> Includes 9 "iron workers." <sup>6</sup> Dodge-carrier operators, 17; repairmen, 13; meter and photo-meter men, 6; roofers, 2; captain (of vessel) and mate, 2. <sup>7</sup> Elevator men, 5; cyanogen factory, 11; switchmen, 3; mess-hall help, 4; "laborers," 129; "helpers," 33. <sup>8</sup> Tinsmiths, 2; blacksmith, 1; ironworker, 1. <sup>9</sup> Stove repairers, 12; tar-pit attendants, 2; storekeepers, 2; time-keeper, 1. <sup>10</sup> Stove repairers. <sup>11</sup> "Machine men," 5; harness makers, 2. <sup>12</sup> Includes 4 pipe coverers. <sup>13</sup> Presumably there is a slight amount of duplication. See footnotes to Newtown and Jamaica entries. <sup>14</sup> Includes 2 part-time, probably joint employees with other Brooklyn Union system companies. <sup>15</sup> Of the 8 part-time included, the majority are presumably joint employees with other Brooklyn Union system companies. <sup>16</sup> Of the 22 part-time included, the majority are presumably joint employees with other Brooklyn Union system companies.



occupations, for the second week of December, 1916, by companies — Concluded

## EARNERS — Concluded

Oilers and riggers <sup>1</sup>	Chaufeurs and attendants	Other mechanics and skilled workmen	Teamsters and stablemen	Watchmen, janitors, porters, messengers	Other unskilled labor (including helpers)	Total	Superannuated employees	Grand total — all employees
26	68	<sup>2</sup> 11	62	267	<sup>4</sup> 653	1,948	92	2,998
24	.....	<sup>6</sup> 40	11	23	<sup>7</sup> 185	638	.....	684
.....	5	<sup>9</sup> 17	16	18	193	472	.....	663
1	10	.....	18	22	138	380	.....	556
.....	3	<sup>10</sup> 4	13	8	58	186	.....	300
.....	2	12	8	10	51	172	.....	268
.....	5	14	2	8	30	128	.....	215
.....	3	.....	1	1	10	47	.....	72
51	96	98	131	363	1,318	3,971	92	5,756
.....	23	<sup>11</sup> 7	143	166	<sup>12</sup> 851	2,298	46	<sup>13</sup> 3,263
.....	.....	1	<sup>14</sup> 17	23	<sup>16</sup> 64	193	2	266
.....	1	.....	<sup>18</sup> 21	<sup>19</sup> 22	<sup>20</sup> 70	214	.....	267
.....	24	8	181	211	985	2,705	48	<sup>13</sup> 3,796
.....	4	.....	6	8	62	152	.....	219
.....	1	<sup>21</sup> 3	1	2	56	92	.....	120
.....	1	.....	3	2	32	70	.....	117
.....	6	3	10	12	150	314	.....	456
.....	5	.....	22	22	115	325	3	438
.....	6	<sup>22</sup> 1	5	2	41	124	.....	182
.....	.....	3	.....	4	13	75	.....	99
.....	11	4	27	28	169	524	3	719
.....	153	<sup>23</sup> 179	.....	374	884	3,483	19	6,024
.....	24	.....	.....	88	198	689	2	1,053
.....	28	7	.....	15	29	408	.....	635
.....	46	152	27	113	520	1,749	6	2,464
.....	4	.....	1	6	27	141	.....	190
.....	255	338	28	596	1,658	6,470	27	10,366
51	392	451	377	1,210	4,280	13,984	170	<sup>13</sup> 21,093
.....	1	<sup>24</sup> 61	.....	115	<sup>25</sup> 672	1,015	.....	1,095
.....	8	<sup>26</sup> 31	.....	.....	677	793	.....	854
.....	9	92	.....	115	1,349	1,808	.....	1,949
51	401	543	377	1,325	5,629	15,792	170	<sup>13</sup> 23,042

<sup>1</sup> Combined payrolls of the Jamaica, Richmond Hill and Woodhaven companies. <sup>13</sup> Of the 12 part-time included, the majority are presumably joint employees with the Brooklyn Union or Newtown. <sup>14</sup> Of the 7 part-time included, the majority are presumably joint employees with the Brooklyn Union or Newtown. <sup>15</sup> Of the 45 part-time included, the majority are presumably joint employees with the Brooklyn Union or Newtown. <sup>16</sup> Exclusive of Flatbush Gas. <sup>17</sup> Two "handy men" and 1 arc-lamp trimmer. <sup>18</sup> Belongs to Brooklyn Union system. <sup>19</sup> Includes 9 electric-meter setters. <sup>20</sup> Storekeeper. <sup>21</sup> Includes 75 "special agents" returned under Other mechanics and skilled workmen. <sup>22</sup> Includes 3 blacksmiths' helpers. <sup>23</sup> Includes 11 pavers. <sup>24</sup> "Skilled laborers," 59; storekeeper, 1; special officer, 1. <sup>25</sup> "Laborers," 631; rockmen, 34; rammers, 7. <sup>26</sup> See note 32. <sup>27</sup> Pavers, rammers, drill-runners, pumpmen, masons and compressor runner; distribution not reported.

TABLE XXXI. EMPLOYEES AND WAGES — DISTRIBUTION OF COMPENSATION  
(A) Gas

OPERATING COMPANY	OPERATING		
	Production expenses	Transmission and distribution expenses	Municipal street lighting expenses
CONSOLIDATED SYSTEM			
Consolidated Gas.....	\$299,364 57	\$817,423 54	\$4,866 26
Astoria L., H. & P.....	548,682 87		
New Amsterdam Gas.....	163,541 24	158,291 89	
Central Union Gas.....	168,046 16	111,865 59	466 32
Standard Gas Light.....	79,748 75	66,593 63	
N. Y. Mutual Gas Light.....	91,949 69	53,044 09	
Northern Union Gas.....	7,572 01	87,506 15	362 26
N. Y. & Queens Gas.....	14,461 72	24,906 81	24 03
Total.....	\$1,373,367 01	\$1,319,631 70	\$5,718 87
BROOKLYN UNION SYSTEM			
Brooklyn Union Gas.....	\$759,863 69	\$974,834 33	\$2,146 38
Newtown Gas.....	6,605 59	70,107 83	195 05
Flatbush Gas.....	6,915 70	86,632 05	162 33
Woodhaven Gas Light.....		22,209 43	67 19
Jamaica Gas Light.....		18,638 26	37 01
Richmond Hill & Q. C. Gas.....		12,659 72	63 79
Total.....	\$773,384 98	\$1,185,081 62	\$2,671 75
OTHER COMPANIES			
Kings County Lighting.....	\$49,738 34	\$58,216 60	\$2,761 11
N. Y. & Richmond Gas.....	22,439 82	27,780 72	
Brooklyn Borough Gas.....	15,303 25	30,743 52	106 48
Queens Borough G. & E.....	20,137 68	22,282 32	533 38
Bronx Gas & Electric.....	12,541 70	12,467 93	
Total.....	\$120,160 79	\$151,491 09	\$3,400 97
Grand total.....	\$2,266,912 78	\$2,656,204 41	\$11,791 59

<sup>1</sup> Materials and supplies, \$48,585.95; Subway construction, \$10,207.48; Draughting suspense, \$37,098.92; Cartage, \$33,469.26; Scowing, \$1,359.02; Automobile suspense, \$87,013.22; General suspense, including companies and individuals, \$281,368.99.

<sup>2</sup> Charged to companies and individuals, \$3,727.92; Storeroom suspense, \$439.60; Scowing suspense, \$4,390.35; Cartage suspense, \$9,224.69; General suspense, \$10,859.34.

<sup>3</sup> Materials and supplies, \$9,111.11; Miscellaneous accounts receivable, \$2,486.66.

<sup>4</sup> Cartage, automobile suspense, Lexington avenue subway, and miscellaneous accounts.

<sup>5</sup> Distribution expenses only.

<sup>6</sup> Includes \$511.96 returned as "Gas Lamp and Iron Campaign."

<sup>7</sup> Materials and supplies, \$34,672.37; Subsidiary companies, \$16,921.21; Casualties and insurance reserve, \$7,006.84; Gas merchandise and jobbing revenue, \$403.65; Non-operating — miscellaneous, \$2,233.86.

OF OFFICERS AND EMPLOYEES BY ACCOUNTS AND OBJECTS, 1916  
supply

EXPENSES			Fixed capital	Other accounts (specified in footnotes)	Total
Commercial expenses	General and miscellaneous expenses	Total			
\$702,658 61	\$501,333 82	\$2,325,646 80	\$68,646 73	<sup>1</sup> \$499,102 84	\$2,893,396 37
.....	19,914 74	568,597 61	68,095 16	<sup>2</sup> 28,641 90	665,834 67
155,125 42	45,212 32	522,170 87	15,926 40	<sup>3</sup> 11,597 77	549,695 04
116,682 77	41,514 78	438,575 62	5,376 35	<sup>4</sup> 45,480 61	489,432 58
84,346 71	44,680 07	275,369 16	7,352 40	.....	282,721 56
77,172 09	46,242 92	268,408 79	.....	.....	268,408 79
<sup>5</sup> 66,894 60	25,887 41	<sup>6</sup> 188,222 43	15,538 24	.....	203,760 67
15,141 61	5,002 08	59,536 25	3,501 61	.....	63,037 86
<b>\$1,218,021 81</b>	<b>\$729,788 14</b>	<b>\$4,646,527 53</b>	<b>\$184,436 89</b>	<b>\$584,823 12</b>	<b>\$5,415,787 54</b>
<b>\$582,398 25</b>	<b>\$505,621 41</b>	<b>\$2,824,864 06</b>	<b>\$142,862 46</b>	<b><sup>7</sup> \$61,237 93</b>	<b>\$3,028,964 45</b>
59,652 05	11,808 41	148,368 93	27,104 83	<sup>8</sup> 472 95	175,946 71
48,404 43	15,430 11	157,544 62	18,696 29	<sup>9</sup> 8,684 80	184,925 71
24,803 20	4,342 83	51,422 65	11,502 20	<sup>8</sup> 119 55	63,044 40
17,034 27	2,974 40	38,683 94	11,332 24	<sup>10</sup> 2,093 83	52,110 01
12,180 42	2,185 78	27,089 71	3,937 50	<sup>8</sup> 20 15	31,056 86
<b>\$744,472 62</b>	<b>\$542,362 94</b>	<b>\$3,247,973 91</b>	<b>\$215,435 52</b>	<b>\$72,638 21</b>	<b>\$3,536,047 64</b>
<b>\$42,228 66</b>	<b>\$16,236 61</b>	<b>\$169,181 32</b>	<b>\$23,200 06</b>	<b><sup>11</sup> \$1,434 10</b>	<b>\$193,815 48</b>
14,152 78	14,474 85	78,848 17	17,089 51	<sup>12</sup> 308 06	96,245 74
28,412 09	17,946 25	92,511 59	14,911 66	<sup>13</sup> 257 74	107,680 99
17,462 88	22,674 77	83,091 03	7,665 46	<sup>14</sup> 611 50	91,367 99
9,760 43	8,046 89	42,816 95	15,231 14	<sup>15</sup> 264 33	58,312 42
<b>\$112,016 84</b>	<b>\$79,379 37</b>	<b>\$466,449 06</b>	<b>\$78,097 83</b>	<b>\$2,875 73</b>	<b>\$547,422 62</b>
<b>\$2,074,511 27</b>	<b>\$1,351,530 45</b>	<b>\$8,360,950 50</b>	<b>\$477,970 24</b>	<b>\$660,337 06</b>	<b>\$9,499,257 80</b>

<sup>1</sup> Casualties and insurance reserve.<sup>2</sup> Materials and supplies, \$979.48; Associated companies, \$7,203.80; Casualties and insurance reserve, \$447.78; Gas merchandise and jobbing revenue, \$53.74.<sup>10</sup> Casualties and insurance reserve, \$96.65; Non-operating — miscellaneous, \$1,997.18.<sup>11</sup> Materials and supplies.<sup>12</sup> Rent expense, \$24.79; Materials and supplies, \$283.27.<sup>13</sup> Gas merchandise and jobbing revenue, \$173.46; Sale of old plant, \$69.37; Miscellaneous rentals, \$14.91.<sup>14</sup> Materials and supplies, \$458.36; Miscellaneous accounts receivable, \$117.47; Accidents and damages, \$35.67.<sup>15</sup> Floating capital.

TABLE XXXI. Employees and wages — Distribution of compensation  
(B) Electrical

OPERATING COMPANY	OPERATING			
	Production expenses	Trans- mission expenses	Electric storage expenses	Distri- bution expenses
LIGHT AND POWER COMPANIES				
New York Edison.....	\$667,574 88	\$320,669 03	\$19,331 19	\$269,745 78
United Electric L. & P.....	162,278 05	55,251 38		195,795 52
N. Y. & Queens Elect. L. & P.....	23,833 70	28,394 97		126,402 77
Total Consolidated system.....	853,686 63	404,315 38	19,331 19	691,944 07
Edison Elect. Illg. (Bklyn).....	271,049 68	126,146 92	4,931 05	253,168 82
Richmond Light & R. R.....	56,282 41	850 36		18,070 47
Flatbush Gas.....	42,262 90			48,092 91
Queens Borough G. & E.....	26,948 40	1,569 64		18,781 57
Bronx Gas & Electric.....	17,620 72	61 90		8,859 35
Total.....	\$1,267,850 74	\$532,944 20	\$24,262 24	\$938,917 19
CONDUIT COMPANIES				
Consol. Tel. & El. Subway.....				
Empire City Subway.....				\$77,544 07
Total.....				\$77,544 07
Grand total.....	\$1,267,850 74	\$532,944 20	\$24,262 24	\$1,016,461 26

<sup>1</sup> Accounts receivable, \$27,143.83; Materials and supplies, \$11,199.84; Storeroom suspense, \$287,470.09; Transportation suspense, \$197,418.62; Work in progress, \$1,620,853.55.  
<sup>2</sup> Electric merchandise and jobbing revenue.  
<sup>3</sup> Electric merchandise and jobbing revenue, \$13,345.73; Miscellaneous non-operating expense, \$105.33; Suspense, \$47,157.29.  
<sup>4</sup> Wages accrued, Cr., \$1,624.78; Materials and supplies, \$4,492.51; Work in progress, \$581,-412.24; Accounts receivable — miscellaneous, \$2,175.30; Storeroom suspense, \$58,342.33; Transportation suspense, \$61,304.93; Miscellaneous, \$554.33.  
<sup>5</sup> Railroad department, \$23,875.66; Jobs, \$40,648.16; Staten Island Midland Railway, \$19,-

of officers and employees by accounts and objects, 1916 — Concluded  
supply

EXPENSES				Fixed capital	Other accounts (specified in footnotes)	Total
Utilisa- tion expenses	Commercial expenses	General and miscellaneous expenses	Total			
\$276,286 18	\$1,169,527 75	\$754,970 71	\$3,478,105 52	\$35,623 18	\$2,144,090 98	\$5,657,819 68
71,802 04	158,826 35	158,849 61	802,802 95	116,415 78	* 8,969 71	928,188 44
30,833 69	67,158 85	99,810 66	376,434 64	83,733 87	* 60,608 35	520,776 86
378,921 91	1,595,512 95	1,013,630 98	4,657,843 11	235,772 83	2,213,669 04	7,106,784 98
143,940 10	260,372 32	330,791 48	1,390,400 37	83,499 74	* 706,656 86	2,180,556 97
7,126 42	12,067 73	21,386 92	115,784 31	8,368 69	* 87,152 26	211,305 26
11,384 54	17,223 50	18,082 64	137,046 49	37,422 17	* 2,285 07	176,753 73
1,823 60	14,664 45	25,930 83	89,718 49	6,485 92	* 3,835 02	100,039 43
2,279 26	8,727 58	7,195 37	44,744 18	6,406 16	* 1,514 78	52,665 12
\$545,475 83	\$1,708,568 53	\$1,417,018 22	\$6,435,036 95	\$377,955 51	\$3,015,113 03	\$9,828,105 49
.....	.....	\$85,978 33	\$85,978 33	\$724,103 10	* \$51,646 67	\$861,728 10
.....	.....	41,952 66	119,496 73	467,529 58	.....	587,026 31
.....	.....	\$127,930 99	\$205,475 06	\$1,191,632 68	\$51,646 67	\$1,448,754 41
\$545,475 83	\$1,708,568 53	\$1,544,949 21	\$6,640,512 01	\$1,569,588 19	\$3,066,759 70	\$11,276,859 90

640.19; New Jersey and Staten Island Ferry, \$1,301.88; Southfield Beach Railroad, \$328.86; Atlantic Coast Electric Railroad, \$1,323.87; Electric merchandise and jobbing, \$23.61.  
 \* Materials and supplies, \$25.64; Associated companies, \$654.27; Casualties and insurance reserve, \$487.90; Electric merchandise and jobbing revenue, \$1,117.26.  
 † Materials and supplies, \$3,455.53; Miscellaneous accounts receivable, \$379.49.  
 ‡ Floating capital.  
 § "Pay-roll accounts charged to subsidiary account, which in turn is charged to New York Edison, United Electric and others, for building subsidiary connections."

## 232 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

TABLE XXXII. EMPLOYEES AND WAGES—CLASSIFIED

§ 1. Clerical

COMPANY	FULL-TIME EMPLOYEES EARNING						
	Less than \$7	\$7, but under \$10	\$10, but under \$12	\$12, but under \$13.50	\$13.50, but under \$15	\$15, but under \$17.50	\$17.50, but under \$20
<b>GAS COMPANIES</b>							
<i>Consolidated system</i>							
Consolidated Gas <sup>1</sup> .....	9	55	31	50	15	79	74
Astoria L. H. & P. <sup>3</sup> .....	2	1	.....	1	.....	.....	.....
New Amsterdam Gas.....	12	10	3	12	7	8	11
Central Union Gas.....	8	10	8	24	2	23	7
Standard Gas Light.....	4	4	4	8	3	9	9
N. Y. Mutual Gas Light.....	1	1	5	6	2	11	11
Northern Union Gas.....	2	7	5	7	1	16	13
N. Y. & Queens Gas.....	2	2	3	2	1	1	2
Total.....	42	90	61	112	35	152	129
<i>Brooklyn Union system</i>							
Brooklyn Union Gas.....	5	2	7	2	4	9	5
Newtown Gas.....	20	31	26	52	47	117	102
Jamaica Gas Light <sup>3</sup> .....	5	8	8	2	6	14	3
Total <sup>4</sup> .....	30	42	45	61	59	153	115
<i>Other gas companies</i>							
Kings County Lighting.....	1	.....	4	2	4	15	8
N. Y. & Richmond Gas.....	1	.....	3	1	4	3	.....
Brooklyn Borough Gas.....	2	1	1	1	.....	1	.....
Brooklyn Borough Gas.....	1	1	5	.....	.....	7	6
Total.....	5	2	14	6	8	28	17
<b>GAS-ELECTRICAL COMPANIES</b>							
Flatbush Gas <sup>7</sup> .....	.....	9	5	12	6	30	11
Queens Borough G. & E.....	.....	1	1	2	3	11	11
Bronx Gas & Electric <sup>8</sup> .....	1	.....	1	1	2	5	5
Total.....	1	10	7	15	11	46	27
<b>OPERATING ELECTRICAL COMPANIES</b>							
New York Edison.....	102	247	98	133	101	335	220
United Electric L. & P.....	18	18	17	22	12	61	21
N. Y. & Queens Elect. L. & P.....	13	8	9	14	9	24	15
Edison Elect. Illg. (Bklyn).....	16	78	66	44	21	74	42
Richmond Light & R. R. <sup>9</sup> .....	5	4	1	4	2	5	8
Total.....	154	355	191	217	145	500	306
Total, operating l. & p. cos..	232	499	318	411	258	879	594
<b>CONDUIT COMPANIES</b>							
Consol. Tel. & El. Subway.....	2	3	5	5	2	11	16
Empire City Subway.....	.....	1	.....	5	2	7	5
Total.....	2	4	5	10	4	18	21
Grand total.....	234	503	323	421	262	897	615

NOTE.—This table does not include managers, superintendents and technical staff, who are shown in Tables XXX and XXXIII. Where the employees of a company are given on two lines, the first presents those paid by the month and the second those paid by the week. The monthly wages corresponding to the weekly wages designated in the captions are respectively: Less than \$30½; \$30½ but under \$43½; \$43½ but under \$52; \$52 but under \$58½; \$58½ but under \$65; \$65 but under \$75½; \$75½ but under \$86½; \$86½ but under \$108½; Over \$108½. Wherever it has been necessary to change monthly data to average weekly, the divisor 4½ has been used.

<sup>1</sup> Excludes data for 39 men in military service, total compensation, \$566 88. For clerical employees paid by the month, where the sex is not reported, it is assumed to be male on account of the relatively high compensation.

**EARNINGS FOR THE SECOND WEEK IN DECEMBER, 1916**  
**employees — Men**

PER WEEK —		FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES		Total compensation
\$20, but under \$25	\$25 and above	Total number	Total earnings per week	Average earnings per week	Number	Total earnings per week	
.....	26	28	\$1,352 11	\$48 29	.....	.....	\$1,352 11
255	155	723	14,329 86	19 82	.....	.....	14,329 86
2	8	13	420 57	32 35	.....	.....	420 57
4	1	21	330 65	15 75	.....	.....	330 65
45	44	152	3,197 82	21 04	1	\$12 50	3,210 32
43	18	143	2,487 45	17 39	3	20 00	2,507 45
34	13	88	1,628 69	18 51	2	5 00	1,633 69
29	14	80	1,572 06	19 65	.....	.....	1,572 06
16	5	72	1,269 07	17 63	.....	.....	1,269 07
3	.....	16	208 00	13 00	.....	.....	208 00
431	284	1,336	\$26,796 28	\$20 06	6	\$37 50	\$26,833 78
12	32	78	\$1,748 02	\$22 41	.....	.....	\$1,748 02
234	57	686	13,357 80	19 47	11	\$89 69	13,447 49
14	7	67	1,224 70	18 28	1	11 15	1,235 85
12	3	45	799 36	17 76	2	25 71	825 07
272	99	876	\$17,129 88	\$19 55	14	\$126 55	\$17,256 43
5	3	41	\$722 69	\$17 63	2	\$8 71	\$731 40
.....	.....	9	103 00	11 44	1	10 00	113 00
2	3	17	277 80	16 35	1	5 86	283 75
.....	.....	6	59 69	9 95	.....	.....	59 69
4	4	28	490 68	17 52	.....	.....	490 68
11	10	101	\$1,653 95	\$16 38	4	\$24 57	\$1,678 52
16	5	94	\$1,570 73	\$16 71	4	\$40 60	\$1,611 33
10	4	43	811 25	18 87	.....	.....	811 25
1	4	20	422 31	21 12	.....	.....	422 31
27	13	157	\$2,804 29	\$17 86	4	\$40 60	\$2,844 89
246	314	1,796	\$29,761 79	\$16 57	8	\$62 98	\$29,824 77
37	41	247	4,349 31	17 61	3	13 19	4,362 50
.....	7	8	280 77	35 10	.....	.....	280 77
22	7	121	1,847 33	15 27	6	21 50	1,868 83
1	6	7	300 96	42 99	.....	.....	300 96
106	57	504	8,193 69	16 26	3	15 84	8,209 53
3	1	33	454 91	13 79	.....	.....	454 91
415	438	2,716	\$45,188 76	\$16 64	20	\$113 51	\$45,302 27
1,156	839	5,186	\$98,573 16	\$18 04	48	\$342 73	\$93,915 89
9	7	60	\$1,073 94	\$17 90	.....	.....	\$1,073 94
10	13	43	923 32	21 47	.....	.....	923 32
19	20	103	\$1,997 26	\$19 39	.....	.....	\$1,997 26
1,175	859	5,289	\$95,570 42	\$18 07	48	\$342 73	\$95,913 15

<sup>1</sup> Monthly employees include two engineers, which it is impossible to separate from the clerical employees as returned.

<sup>2</sup> Combined figures for the company named, the Richmond Hill and the Woodhaven. Three canvassers and demonstrators are presumed to be men, as this number of men canvassers was reported for 1915.

<sup>3</sup> Exclusive of the Flatbush Gas.

<sup>4</sup> Belongs to the Brooklyn Union system.

<sup>5</sup> All full-time employees are returned on a monthly basis. See general note above.

<sup>6</sup> Includes only light-and-power department employees.

TABLE XXXII. Employees and wages — Classified  
§ 2. Clerical

COMPANY	FULL-TIME EMPLOYEES EARNING						
	Less than \$7	\$7, but under \$10	\$10, but under \$12	\$12, but under \$13.50	\$13.50, but under \$15	\$15, but under \$17.50	\$17.50, but under \$20
<b>GAS COMPANIES</b>							
<i>Consolidated system</i>							
Consolidated Gas.....	{ .....	1	3	10	7	18	6
Astoria L., H. & P.....	.....	1	4	7	2	4	.....
New Amsterdam Gas.....	.....	2	2	1	2	4	3
Central Union Gas.....	.....	4	2	3	3	2	.....
Standard Gas Light.....	.....	2	1	.....	.....	2	3
N. Y. Mutual Gas Light.....	1	.....	1	1	1	2	2
Northern Union Gas.....	.....	3	1	.....	.....	.....	.....
N. Y. & Queens Gas.....	.....	.....	.....	.....	.....	.....	.....
Total.....	1	13	14	22	15	32	14
<i>Brooklyn Union system</i>							
Brooklyn Union Gas.....	.....	6	11	5	3	10	2
Newtown Gas.....	.....	1	1	1	.....	1	.....
Jamaica Gas Light <sup>2</sup> .....	.....	.....	.....	.....	.....	.....	.....
Total <sup>3</sup> .....	.....	7	12	6	3	11	2
<i>Other gas companies</i>							
Kings County Lighting.....	{ 1	.....	1	.....	.....	1	.....
N. Y. & Richmond Gas.....	{ 1	.....	.....	.....	.....	1	.....
Brooklyn Borough Gas.....	.....	1	5	2	2	3	2
Total.....	2	1	6	2	2	5	2
<b>GAS-ELECTRICAL COMPANIES</b>							
Flatbush Gas <sup>4</sup> .....	1	.....	.....	.....	.....	2	.....
Queens Borough G. & E.....	.....	2	3	.....	2	4	2
Bronx Gas & Electric <sup>5</sup> .....	.....	.....	2	.....	.....	.....	.....
Total.....	1	2	5	.....	2	6	2
<b>OPERATING ELECTRICAL COMPANIES</b>							
New York Edison.....	.....	79	65	81	44	101	36
United Electric L. & P.....	.....	9	23	17	5	25	7
N. Y. & Queens Elect. L. & P.....	.....	7	20	9	2	10	3
Edison Elect. Illg. (Bklyn).....	.....	31	22	25	10	19	9
Richmond Light & R. R. <sup>6</sup> .....	1	6	2	.....	2	4	.....
Total.....	1	132	132	132	63	159	55
Total, operating l. & p. com- panies.....	5	155	169	162	85	213	75
<b>CONDUIT COMPANIES</b>							
Consol. Tel. & El. Subway.....	.....	.....	.....	.....	.....	1	.....
Empire City Subway.....	.....	.....	.....	.....	.....	.....	.....
Total.....	.....	.....	.....	.....	.....	1	.....
Grand total.....	5	155	169	162	85	214	75

<sup>2</sup> Combined figures for the company named, the Richmond Hill and the Woodhaven.<sup>3</sup> Exclusive of the Flatbush Gas.<sup>4</sup> Belongs to the Brooklyn Union system.



earnings for the second week in December, 1916 — Continued  
employees — Women

PER WEEK —		FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES		Total compensa- tion
\$20, but under \$25	\$25 and above	Total number	Total earnings per week	Average earnings per week	Number	Total earnings per week	
.....	2	2	\$79 84	\$39 92	.....	.....	\$79 84
16	6	67	1,149 50	17 16	.....	.....	1,149 50
.....	.....	.....	.....	.....	.....	.....	.....
4	.....	22	311 00	14 14	1	\$3 00	314 00
.....	.....	14	198 00	14 14	.....	.....	198 00
1	1	16	214 50	13 41	.....	.....	214 50
.....	.....	8	113 00	14 13	.....	.....	113 00
.....	.....	8	111 00	13 88	.....	.....	111 00
.....	.....	4	34 00	8 50	1	3 00	37 00
21	9	141	\$2,210 84	\$15 68	2	\$6 00	\$2,216 84
2	1	40	\$547 00	\$13 68	.....	.....	\$547 00
.....	.....	1	15 00	15 00	.....	.....	15 00
.....	.....	3	30 00	10 00	.....	.....	30 00
2	1	44	\$592 00	\$13 45	.....	.....	\$592 00
.....	.....	3	\$32 31	\$10 77	.....	.....	\$32 31
.....	.....	2	21 93	10 97	.....	.....	21 93
1	.....	16	219 50	13 72	.....	.....	219 50
1	.....	21	\$273 74	\$13 04	.....	.....	\$273 74
.....	.....	3	\$37 00	\$12 33	.....	.....	\$37 00
.....	.....	13	175 50	13 50	.....	.....	175 50
.....	.....	2	20 54	10 27	1	\$7 00	27 54
.....	.....	18	\$233 04	\$12 95	1	\$7 00	\$240 04
36	8	450	\$6,170 25	\$13 71	1	\$6 67	\$6,176 92
3	1	90	1,200 80	13 34	1	8 33	1,209 13
3	1	1	37 98	37 98	.....	.....	37 98
5	2	54	688 00	12 74	1	7 00	695 00
.....	.....	123	1,578 00	12 83	1	6 67	1,584 67
.....	.....	15	168 38	11 23	.....	.....	168 38
47	12	733	\$9,843 41	\$13 43	4	\$28 67	\$9,872 08
71	22	957	\$13,153 03	\$13 74	7	\$41 67	\$13,194 70
.....	.....	1	\$15 00	\$15 00	.....	.....	\$15 00
.....	.....	1	\$15 00	\$15 00	.....	.....	\$15.00
71	22	958	\$13,168 03	\$13 75	7	\$41 67	\$13,209 70

\* All full-time employees are returned on a monthly basis. See general note on first double page of table.  
\* Includes only light and power department employees.

TABLE XXXII. Employees and wages — Classified  
§ 3. Wage-

COMPANY	FULL-TIME EMPLOYEES EARNING						
	Less than \$7	\$7, but under \$10	\$10, but under \$12	\$12, but under \$13.50	\$13.50, but under \$15	\$15, but under \$17.50	\$17.50, but under \$20
<b>GAS COMPANIES</b>							
<i>Consolidated system</i>							
Consolidated Gas <sup>1</sup> .....	37	27	141	199	199	293	303
Astoria L., H. & P.....	1	5	17	57	68	113	138
New Amsterdam Gas.....		12	30	46	44	103	75
Central Union Gas.....			20	38	48	69	80
Standard Gas Light.....		6	24	11	25	34	38
N. Y. Mutual Gas Light.....		4	8	23	27	41	33
Northern Union Gas.....	3		3	11	18	27	11
N. Y. & Queens Gas.....		5	4	5	8	15	3
Total.....	41	59	247	390	437	695	681
<i>Brooklyn Union system</i>							
Brooklyn Union Gas.....	7	27	39	316	323	445	506
Newtown Gas.....		2	7	33	28	34	26
Jamaica Gas Light <sup>2</sup> .....			13	8	41	14	14
Total <sup>4</sup> .....	7	29	59	357	392	493	546
<i>Other gas companies</i>							
Kings County Lighting.....			14	8	30	26	20
N. Y. & Richmond Gas.....	1					1	
Brooklyn Borough Gas.....	6	5	4	9	5	13	11
		3	6	1	6	12	14
Total.....	7	8	24	18	41	53	45
<b>GAS-ELECTRICAL COMPANIES</b>							
Flatbush Gas <sup>5</sup> .....	3	3	1	52	56	60	52
Queens Borough G. & E.....		1		2	5	27	25
Bronx Gas & Electric <sup>6</sup> .....			2	5	15	7	3
Total.....	3	4	3	59	76	94	80
<b>ELECTRICAL COMPANIES</b>							
New York Edison.....	173	34	116	181	510	781	453
United Electric L. & P.....	26	14	16	106	58	130	89
N. Y. & Queens Elect. L. & P.....	7	7	4	39	42	75	45
Edison Elect. Illg. (Bklyn).....	38	16	73	259	233	274	237
Richmond Light & R. R. <sup>7</sup> .....	6	5	7	14	15	29	27
Total.....	250	76	216	599	858	1,289	851
Total, operating l. & p. cos..	303	176	549	1,423	1,804	2,624	2,203
<b>CONDUIT COMPANIES</b>							
Consol. Tel. & El. Subway.....				161	125	101	45
Empire City Subway.....				361	176	115	55
Total.....				522	301	216	100
Grand total.....	303	176	549	1,945	2,105	2,840	2,303

<sup>1</sup> See note 1 to first double-page of this table.<sup>2</sup> Combined figures for the company named, the Richmond Hill and the Woodhaven.<sup>3</sup> Exclusive of the Flatbush Gas.<sup>4</sup> Belongs to the Brooklyn Union system.

earnings for the second week in December, 1916 — Concluded  
 earners

PER WEEK —		FULL-TIME EMPLOYEES			PART-TIME EMPLOYEES		Total compensa- tion
\$20, but under \$25	\$25 and above	Total number	Total earnings per week	Average earnings per week	Number	Total earnings per week	
1	2	3	\$117 29	\$39 10	.....	.....	\$117 29
342	121	1,662	29,006 64	17 45	283	\$2,483 52	31,490 16
113	61	573	10,607 97	18 51	65	657 21	11,265 18
69	30	409	7,077 92	17 31	63	525 75	7,603 67
75	15	345	6,039 57	17 51	35	331 79	6,371 36
32	8	178	2,992 71	16 81	8	32 51	3,025 22
35	1	172	2,846 27	16 55	.....	.....	2,846 27
20	10	103	1,785 91	17 34	25	219 82	2,005 73
5	1	46	696 23	15 14	1	9 00	705 23
692	249	3,491	\$61,170 51	\$17 52	480	\$4,259 60	\$65,430 11
.....	8	3	\$117 31	\$39 10	.....	.....	\$117 31
350	73	2,086	35,303 05	16 92	209	\$1,472 27	36,775 32
7	3	140	2,140 54	15 29	53	299 46	2,440 00
6	1	97	1,487 43	15 33	117	628 66	2,116 09
363	80	2,326	\$39,048 33	\$16 79	379	\$2,400 39	\$41,448 72
.....	.....	1	\$15 00	\$15 00	.....	.....	\$15 00
15	3	116	1,846 59	15 92	35	\$319 44	2,166 03
.....	.....	2	20 77	10 39	.....	.....	20 77
4	6	63	942 76	14 96	27	208 39	1,151 15
6	3	51	845 41	16 58	19	210 82	1,056 23
25	12	233	\$3,670 53	\$15 75	81	\$738 65	\$4,409 18
32	5	264	\$4,552 65	\$17 24	61	\$428 69	\$4,981 34
26	15	101	2,020 85	20 01	23	166 84	2,187 69
4	6	42	739 62	17 61	33	492 25	1,231 87
62	26	407	\$7,313 12	\$17 97	117	\$1,087 78	\$8,400 90
599	413	3,260	\$58,103 27	\$17 82	223	\$1,797 17	\$59,900 44
112	105	656	11,985 24	18 27	33	278 16	12,263 40
2	.....	2	47 04	23 52	.....	.....	47 04
90	36	345	6,133 37	17 78	61	562 37	6,695 74
312	155	1,597	28,050 98	17 56	152	1,102 69	29,153 67
24	14	141	2,438 96	17 30	.....	.....	2,438 96
1,139	723	6,001	\$106,758 86	\$19 57	469	\$3,740 39	\$110,499 25
2,281	1,090	12,458	\$217,961 35	\$17 50	1,526	\$12,226 81	\$230,188 16
20	28	480	\$7,423 00	\$15 46	535	\$4,394 29	\$11,817 29
45	36	788	11,847 25	15 03	5	30 07	11,877 32
65	64	1,268	\$19,270 25	\$15 20	540	\$4,424 36	\$23,694 61
2,346	1,154	13,726	\$237,231 60	\$17 28	2,066	\$16,651 17	\$253,882 77

\* All full-time employees are returned on a monthly basis. See general note on first double page of this table.

† Includes only light-and-power department employees.



















TABLE XXXIII. Employees and wages — Classified weekly earnings of employees in specified occupations by groups of companies, second week of December 1916 — Continued

Occupation and Company-group	Full-time Employees Earnings —										Full-time Employees		Part-time Employees	
	Less than \$7	\$7 to \$9.99	\$10 to \$11.99	\$12 to \$13.49	\$13.50 to \$14.99	\$15 to \$17.49	\$17.50 to \$19.99	\$20 to \$24.99	\$25 and above	Total number	Total weekly earnings	Average weekly earnings	Number	Total weekly earnings
<i>Machinists</i>														
	.....	.....	.....	.....	3	6	11	7	2	29	\$372.00	\$19.75	4	\$45.47
	.....	.....	.....	.....	.....	3	5	7	3	18	374.99	20.83	.....	.....
	.....	.....	.....	.....	.....	5	7	40	11	70	1,596.43	22.96	6	101.85
	.....	.....	.....	.....	1	.....	2	9	4	16	368.91	22.93	1	5.44
	.....	.....	.....	.....	.....	.....	.....	.....	1	3	71.00	23.66	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	21.00	21.00	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	2	2	57.50	28.75	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	24.00	24.00	.....	.....
Total.....	.....	.....	1	.....	4	14	25	73	23	140	\$3,075.18	\$21.97	11	\$152.76
<i>the</i>														
	.....	.....	.....	.....	1	5	14	16	2	39	\$708.45	\$20.47	3	\$41.67
	.....	.....	.....	.....	1	2	4	8	2	17	353.21	20.78	4	34.36
	.....	.....	.....	.....	.....	.....	1	9	3	13	301.33	23.18	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	22.40	22.40	.....	.....
	.....	.....	.....	.....	1	1	.....	.....	.....	2	30.00	15.00	.....	.....
	.....	.....	.....	.....	.....	.....	1	.....	.....	1	18.00	18.00	.....	.....
	.....	.....	.....	.....	.....	.....	1	.....	.....	1	18.00	18.00	.....	.....
	.....	.....	.....	.....	.....	1	1	.....	.....	2	36.01	18.01	7	67.51
Total.....	.....	.....	1	.....	3	9	23	34	7	76	\$1,577.41	\$20.76	15	\$189.46
<i>Carriers</i>														
	.....	.....	.....	.....	1	6	13	7	2	23	\$540.74	\$19.31	8	\$96.48
	.....	.....	.....	.....	1	5	13	4	.....	.....	435.05	18.94	1	6.50
	.....	.....	.....	.....	.....	.....	4	9	10	23	540.22	24.62	.....	.....
	.....	.....	.....	.....	.....	.....	4	1	4	16	337.53	23.76	.....	.....
	.....	.....	.....	.....	1	1	.....	3	1	6	121.75	20.29	.....	.....
	.....	.....	.....	.....	.....	1	.....	.....	.....	1	16.50	16.50	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	21.00	21.00	.....	.....
Total.....	.....	.....	1	.....	3	14	23	26	17	92	\$1,959.39	\$21.06	9	\$92.95



TABLE XXXIII. Employees and wages — Classified weekly earnings of employees in specified occupations by groups of companies, second week of December, 1916 — Concluded

Occupation and Company-Group	Full-time Employees Earning —										Full-time Employees			Part-time Employees	
	Less than \$7	\$7 to \$9.99	\$10 to \$11.99	\$12 to \$13.49	\$13.50 to \$14.99	\$15 to \$17.49	\$17.50 to \$19.99	\$20 to \$24.99	\$25 and above	Total number	Total weekly earnings	Average weekly earnings	Number	Total weekly earnings	
<i>Transfers and substations</i>															
Consolidated system (gas)	...	...	2	9	33	42	10	3	1	100	\$1,542 23	\$15 42	31	\$158 46	
Brooklyn Union system	...	...	1	44	26	35	12	6	...	124	1,806 99	14 57	79	354 68	
Edison Elect. illg. (Bklyn.)	...	2	4	...	7	14	...	...	...	27	384 97	14 26	...	...	
Richmond light & R. R.	...	...	...	...	1	...	1	...	...	1	18 90	18 90	...	...	
Other companies (gas)	...	...	...	1	1	4	1	...	...	7	107 08	15 30	3	...	
Other companies (gas-electrical)	...	...	...	...	1	2	2	...	...	5	78 50	15 70	...	...	
Total.	...	2	7	54	68	97	26	9	1	364	\$3,938 77	\$14 92	113	\$540 89	
<i>Managers</i>															
...	29	21	37	55	69	66	35	14	4	230	\$4,084 63	\$14 20	33	\$357 60	
...	6	16	5	15	184	37	4	1	...	218	2,930 82	13 44	15	99 76	
...	26	7	23	52	260	53	16	7	1	455	6,066 56	13 81	22	165 92	
...	30	3	2	3	41	12	5	12	2	110	1,410 50	12 82	3	30 80	
...	1	1	1	2	1	1	...	1	...	6	92 76	15 46	...	...	
...	...	...	...	1	4	6	...	...	...	12	167 84	13 15	...	...	
...	...	...	...	3	...	2	...	...	...	5	68 42	13 68	1	16 00	
...	...	...	...	54	2	3	1	1	...	61	777 90	12 75	64	293 83	
Total.	102	48	60	184	511	179	61	36	7	1,197	\$16,179 53	\$13 52	126	\$375 97	
<i>Helpers</i>															
...	12	23	173	376	183	211	126	40	16	1,078	\$15,672 23	\$14 54	240	\$1,831 60	
...	3	14	51	344	201	180	111	9	...	913	12,877 96	14 11	167	1,167 56	
...	169	37	68	187	190	200	93	27	10	991	12,608 41	12 61	120	844 10	
...	7	9	55	103	109	49	3	4	...	428	5,539 57	12 99	93	666 68	
...	4	3	1	2	2	11	2	2	...	27	384 58	14 24	...	...	
...	6	7	23	14	27	13	3	...	...	92	1,144 33	12 44	56	459 43	
...	...	...	...	2	1	10	6	...	...	19	294 04	15 48	36	327 50	
...	...	...	...	400	200	186	53	12	2	943	13,031 87	13 83	407	3,142 61	
Total.	201	103	370	1,477	973	829	305	114	28	4,490	\$41,661 98	\$13 73	1,139	\$8,429 48	

41	69	247	299	487	695	691	692	349	3,491	351,170 81	\$17 69	489	\$4,359 09
10	32	60	409	448	653	598	396	95	2,090	43,600 56	16 83	440	2,329 08
306	55	136	329	610	986	887	808	534	4,363	75,208 92	17 69	317	2,637 70
38	16	73	259	533	374	237	312	145	1,597	38,050 98	17 66	153	1,103 69
6	5	7	14	15	29	27	34	14	141	2,438 90	17 30	...	...
7	8	34	18	41	53	45	25	12	233	3,670 53	15 75	81	738 65
...	1	3	7	20	34	28	80	31	143	2,760 47	19 30	56	659 09
...	...	...	522	301	216	100	65	64	1,268	19,270 25	15 20	540	4,424 36
Total..	176	549	1,945	2,105	2,840	2,393	2,346	1,154	13,728	3287,231 80	\$17 28	2,066	\$16,881 37
16	34	11	13	6	7	1	2	2	92	\$1,013 46	\$11 02	...	...
21	21	7	...	1	1	...	...	...	51	429 23	8 42	...	...
2	8	8	2	1	...	...	...	...	21	197 40	9 40	...	...
3	3	...	...	...	...	...	...	...	6	35 25	5 88	...	...
Total .	66	26	15	8	8	1	2	2	170	\$1,676 34	\$9 85	...	...
100	196	337	539	496	897	833	1,161	709	5,287	\$100,679 33	\$19 12	489	\$4,303 10
62	111	129	436	520	701	732	700	273	3,776	68,044 35	18 02	458	2,996 23
341	435	381	608	786	1,868	902	1,172	1,192	7,375	135,562 69	18 89	387	2,757 37
57	128	161	329	266	1,367	290	439	280	2,307	42,190 71	18 29	157	1,189 70
12	15	10	18	19	38	35	27	16	190	3,067 25	16 30	...	...
14	11	44	26	51	86	65	39	35	371	6,380 02	17 20	55	763 22
1	4	9	10	27	54	46	41	32	224	4,374 69	19 53	57	693 09
2	4	5	533	205	236	127	94	103	1,408	22,481 51	15 96	540	4,424 36
Total	904	1,076	2,351	2,469	2,997	3,030	3,563	2,640	20,919	\$382,840 54	18 80	2,123	\$17,050 07

NOTE.— Company groups reporting no employees under any occupation are omitted thereunder. In this table the Flatbush Gas is included with the Brooklyn Union system and not with the Y. Edison for whom no compensation was returned are included in the table

TABLE XXIV. EMPLOYEES AND WAGES — DATA FOR EACH WEEK OF THE YEAR FOR WAGE-EARNERS PAID ON AN HOURLY BASIS, FOR THE MORE IMPORTANT COMPANIES, 1916

COMPANY	2d week	3d week	4th week	5th week	6th week	7th week	8th week	9th week	10th week	11th week
HOURS										
CONSOLIDATED GAS SYSTEM — GAS										
Consolidated Gas.....	130,017	132,171	130,876	132,417	130,176	131,312	128,745	129,197	130,112	131,745
Astoria L., H. & P.....	45,223	43,921	44,469	45,153	44,195	44,126	43,242	44,148	42,815	43,015
New Amsterdam Gas.....	22,428	23,553	23,173	22,562	21,043	23,141	20,672	22,427	22,462	22,015
Central Union Gas.....	22,196	21,792	21,354	20,539	19,431	20,516	19,214	19,458	19,699	19,299
Standard Gas Light.....	9,565	10,163	9,637	9,647	9,150	10,343	9,099	9,451	9,681	9,598
N. Y. Mutual Gas Light.....	8,552	8,826	8,346	8,160	7,516	8,380	7,514	8,100	8,174	8,131
Northern Union Gas.....	5,480	5,358	5,283	5,328	4,896	5,608	5,087	5,178	5,642	5,287
N. Y. & Queens Gas.....	2,523	2,475	2,396	2,522	2,398	2,299	2,369	2,409	2,467	2,547
Total.....	245,984	248,259	245,534	246,378	238,805	245,725	235,942	240,368	241,052	241,637
Brooklyn Union Gas.....	107,888	110,717	108,538	110,537	106,921	109,488	105,993	105,322	106,915	106,534
CONSOLIDATED GAS SYSTEM — ELECTRICAL										
New York Edison.....	169,290	168,480	167,184	167,022	165,618	164,916	164,592	165,078	165,294	165,294
United Electric L. & P.....	32,770	32,983	32,897	32,882	32,698	32,970	32,685	32,754	32,922	32,765
N. Y. & Queens Elect. L. & P.....	9,656	11,919	12,350	12,567	11,722	11,783	10,137	10,613	10,560	9,970
Total.....	211,716	213,382	212,431	212,471	210,038	209,669	207,414	208,445	208,776	208,029
Edison Elect. Illg. (Bklyn).....	79,758	83,430	84,672	91,800	86,724	84,024	82,620	83,376	83,538	82,620
CONDUIT COMPANIES										
Consol. Tel. & El. Subway.....	12,153	11,810	11,963	11,213	11,745	11,718	13,551	11,341	13,135	12,770
Empire City Subway.....	8,864	8,051	7,652	7,309	6,894	6,977	6,087	6,945	6,588	10,104
Total.....	21,017	19,861	19,615	18,522	18,639	18,695	19,638	18,286	19,723	22,874
Grand total for the companies specified.....	666,363	675,649	670,790	679,708	661,127	667,601	651,607	655,797	660,004	661,694



WAGES

Consolidated Gas System — Gas										
Consolidated Gas.....	\$28,220 88	\$29,206 37	\$27,984 41	\$30,556 93	\$28,133 10	\$29,052 69	\$26,684 13	\$27,746 10	\$27,792 42	\$28,413 91
Astoria L., H. & P.....	12,539 62	12,181 67	12,304 24	12,606 64	12,246 56	12,284 95	12,076 53	12,278 80	12,028 46	12,040 62
New Amsterdam Gas.....	6,096 01	6,389 72	6,251 26	6,168 73	5,877 19	6,362 91	5,698 83	6,178 56	6,275 55	6,113 62
Central Union Gas.....	6,256 45	6,166 51	6,040 65	5,857 97	5,543 24	5,885 87	5,468 30	5,580 82	5,648 65	5,550 97
Standard Gas Light.....	2,473 40	2,695 74	2,527 96	2,562 15	2,420 61	2,742 37	2,451 27	2,540 23	2,582 48	2,567 46
N. Y. Mutual Gas Light.....	2,402 61	2,472 78	2,353 40	2,291 16	2,110 31	2,330 36	2,113 07	2,258 12	2,292 89	2,246 63
Northern Union Gas.....	1,674 16	1,658 15	1,604 32	1,690 21	1,485 32	1,720 51	1,571 43	1,581 84	1,791 91	1,632 62
N. Y. & Queens Gas.....	646 20	623 65	596 53	635 85	609 91	588 61	608 00	612 18	650 45	651 46
Total.....	\$60,309 33	\$61,394 59	\$59,662 77	\$62,369 64	\$58,426 24	\$60,968 27	\$56,671 56	\$58,776 65	\$59,062 81	\$59,217 29
Brooklyn Union Gas.....	\$29,903 01	\$31,188 53	\$30,523 96	\$30,568 02	\$29,976 55	\$30,551 72	\$29,444 61	\$29,581 57	\$30,412 66	\$29,667 75
Consolidated Gas System — Electrical										
New York Edison.....	\$50,990 81	\$50,591 75	\$50,685 84	\$49,799 14	\$49,088 47	\$49,619 81	\$46,826 87	\$49,638 89	\$49,678 29	\$49,874 68
United Electric L. & P.....	11,055 28	11,340 66	11,180 56	11,170 61	10,943 53	11,247 89	10,969 32	11,088 28	11,191 16	11,002 13
N. Y. & Queens Elect. L. & P.....	3,381 52	3,310 80	3,408 65	3,517 52	3,280 41	3,317 92	2,882 34	2,957 55	2,957 34	2,798 64
Total.....	\$65,427 61	\$65,243 21	\$65,275 05	\$64,487 27	\$63,312 41	\$64,185 62	\$60,678 53	\$63,684 72	\$63,826 79	\$63,675 45
Edison Elect. Ilg. (Brooklyn).....	\$23,747 26	\$24,333 31	\$24,553 50	\$25,702 37	\$23,726 53	\$24,353 06	\$23,915 71	\$24,016 09	\$24,321 76	\$24,287 19
Conduit Companies										
Consol. Tel. & El. Subway.....	\$3,041 21	\$2,964 32	\$2,966 04	\$2,877 12	\$2,899 13	\$2,890 46	\$3,260 73	\$2,801 04	\$3,240 23	\$3,101 71
Empire City Subway.....	2,243 75	2,042 86	2,035 21	1,851 65	1,792 43	1,837 21	1,624 54	1,832 29	1,697 86	2,447 15
Total.....	\$5,284 96	\$5,007 18	\$5,001 25	\$4,728 77	\$4,691 56	\$4,727 67	\$4,885 27	\$4,633 33	\$4,938 09	\$5,548 86
Grand total for the companies specified.....	\$184,672 17	\$187,166 82	\$185,016 53	\$187,856 07	\$180,133 29	\$184,786 34	\$175,595 68	\$180,692 36	\$182,562 11	\$182,396 54

TABLE XXIV. Employees and wages — data for each week of the year for wage-earners paid on an hourly basis, for the more important companies, 1916 — Continued

COMPANY	12th week	13th week	14th week	15th week	16th week	17th week	18th week	19th week	20th week	21st week
HOURS										
CONSOLIDATED GAS SYSTEM — GAS										
Consolidated Gas.....	126,714	123,415	123,845	116,521	115,980	111,885	109,011	106,913	103,743	102,175
Astoria L., H. & P.....	44,089	75,527	67,470	38,685	35,937	35,981	33,839	33,377	33,022	33,365
New Amsterdam Gas.....	22,470	23,333	22,508	22,684	23,065	23,987	23,736	22,745	22,891	22,576
Central Union Gas.....	19,414	18,730	18,791	18,920	17,885	17,495	17,971	18,597	18,777	19,595
Standard Gas Light.....	9,485	9,360	9,412	9,281	8,642	8,774	8,760	8,602	9,089	9,006
N. Y. Mutual Gas Light.....	8,099	7,923	7,923	7,959	7,819	7,871	7,835	8,183	8,407	8,162
Northern Union Gas.....	5,287	6,280	6,273	8,614	6,934	7,412	7,449	6,837	6,953	6,884
N. Y. & Queens Gas.....	2,404	2,690	2,612	2,523	2,602	2,529	2,540	2,515	2,488	2,703
Total.....	237,962	267,253	258,834	223,187	218,864	215,934	211,141	207,769	205,370	204,465
Brooklyn Union Gas.....	106,775	106,135	103,985	103,179	102,200	99,453	101,351	94,295	89,811	91,787
CONSOLIDATED GAS SYSTEM — ELECTRICAL										
New York Edison.....	165,883	166,428	166,698	166,698	166,644	166,806	167,778	148,944	148,512	148,944
United Electric L. & P.....	32,693	32,821	32,644	32,770	32,712	32,617	32,810	32,829	32,873	32,927
N. Y. & Queens Elect. L. & P.....	9,671	9,962	9,835	9,839	8,838	8,863	8,728	8,821	8,503	8,483
Total.....	208,252	209,211	209,177	209,307	208,194	208,286	209,316	190,594	189,888	190,354
Edison Elect. Ilg. (Bklyn).....	82,404	82,944	85,320	86,022	88,246	87,642	88,182	88,182	91,800	90,822
CONDUIT COMPANIES										
Consol. Tel. & El. Subway.....	12,957	14,520	17,817	16,775	20,881	31,687	40,412	44,872	56,810	62,870
Empire City Subway.....	14,370	24,912	12,127	13,999	24,523	33,331	34,544	35,959	32,750	32,741
Total.....	27,327	39,432	29,944	30,774	45,404	65,018	74,956	80,831	89,560	95,611
Grand total for the companies specified.....	662,720	704,980	687,260	652,469	662,908	676,338	684,946	661,671	666,429	673,039

WAGES										
CONSOLIDATED GAS SYSTEM — GAS										
Consolidated Gas.....	\$25,207 34	\$26,941 06	\$27,600 01	\$27,583 40	\$27,344 80	\$27,753 90	\$27,471 28	\$27,121 57	\$26,981 06	\$26,757 45
Astoria L., H. & P.....	12,386 45	23,125 90	20,550 14	11,017 32	10,041 65	10,062 89	10,853 38	10,721 16	10,592 88	10,685 96
New Amsterdam Gas.....	6,262 88	6,449 54	6,305 92	6,306 91	6,517 62	6,765 68	7,156 13	6,914 94	6,916 16	6,810 51
Central Union Gas.....	5,615 23	5,435 36	5,448 63	5,463 52	5,202 49	5,086 06	5,205 53	5,354 30	5,407 79	5,639 19
Standard Gas Light.....	2,543 34	2,506 61	2,545 53	2,522 73	2,368 79	2,417 42	2,421 26	2,382 79	2,491 69	2,461 18
N. Y. Mutual Gas Light.....	2,259 94	2,186 29	2,197 97	2,209 23	2,178 02	2,191 88	2,199 46	2,262 78	2,315 08	2,272 02
Northern Union Gas.....	1,656 29	1,870 83	1,881 81	1,988 70	2,063 46	2,115 47	2,110 43	2,013 54	2,055 48	2,082 42
N. Y. & Queens Gas.....	609 75	688 16	676 98	653 60	672 72	654 90	671 70	673 30	663 89	714 67
Total.....	\$56,541 22	\$69,203 75	\$67,206 99	\$57,695 41	\$56,389 64	\$57,048 20	\$58,089 16	\$57,444 33	\$57,424 63	\$57,423 40
Brooklyn Union Gas.....	\$30,028 77	\$29,738 04	\$29,370 30	\$29,094 22	\$28,876 15	\$28,155 25	\$28,762 65	\$29,038 09	\$27,610 95	\$28,421 71
CONSOLIDATED GAS SYSTEM — ELECTRICAL										
New York Edison.....	\$50,002 26	\$50,382 93	\$50,548 35	\$50,358 78	\$50,418 20	\$50,248 76	\$50,510 06	\$50,755 51	\$50,898 86	\$50,842 31
United Electric Light & P.....	10,956 43	11,037 88	10,917 12	11,003 25	10,999 18	10,884 69	11,011 22	11,073 40	11,107 78	11,190 05
N. Y. & Queens Elect. L. & P.....	2,726 77	2,824 51	2,782 92	2,793 79	2,487 86	2,521 92	2,470 49	2,490 95	2,592 86	2,495 40
Total.....	\$63,685 46	\$64,244 82	\$64,248 39	\$64,155 92	\$63,905 24	\$63,655 37	\$63,991 77	\$64,319 86	\$64,599 50	\$64,527 76
Edison Elect. Illg. (Bklyn).....	\$24,025 96	\$24,393 59	\$25,143 83	\$25,190 42	\$25,317 22	\$25,725 74	\$25,554 02	\$25,682 99	\$26,761 13	\$26,574 22
CONDUIT COMPANIES										
Consol. Tel. & El. Subway.....	\$3,187 25	\$3,517 75	\$4,341 66	\$4,104 63	\$5,029 23	\$7,574 14	\$9,803 05	\$11,858 65	\$15,036 55	\$16,799 69
Empire City Subway.....	3,347 03	5,657 66	3,116 33	3,645 34	6,849 12	9,038 33	9,464 27	9,953 28	9,194 07	9,445 10
Total.....	\$6,534 28	\$9,175 41	\$7,457 99	\$7,749 97	\$11,878 35	\$16,612 47	\$19,267 32	\$21,811 93	\$24,230 62	\$26,244 79
Grand total for companies specified.....	\$180,815 69	\$196,765 61	\$193,427 50	\$183,885 94	\$186,366 60	\$191,197 03	\$195,664 92	\$198,297 20	\$200,626 83	\$203,191 88

TABLE XXXIV. Employees and wages — data for each week of the year for wage-earners paid on an hourly basis, for the more important companies, 1916 — Continued

COMPANY	22d week	23d week	24th week	25th week	26th week	27th week	28th week	29th week	30th week
HOURS									
CONSOLIDATED GAS SYSTEM — GAS									
Consolidated Gas.....	101,314	100,154	99,541	98,812	96,919	93,185	95,196	96,185	97,105
Astoria L., H. & P.....	28,430	29,374	29,967	29,760	29,903	28,817	29,763	29,348	29,240
New Amsterdam Gas.....	20,354	22,104	21,982	22,214	21,890	19,389	21,607	21,808	21,091
Central Union Gas.....	18,385	19,255	18,340	18,438	18,637	17,351	19,069	19,062	19,205
Standard Gas Light.....	10,180	9,293	9,059	8,868	8,880	8,095	8,743	8,651	8,693
N. Y. Mutual Gas Light.....	7,337	7,954	7,964	8,118	8,073	7,503	8,117	8,202	8,256
Northern Union Gas.....	6,806.	6,738	6,860	6,817	7,116	6,382	6,748	6,614	6,823
N. Y. & Queens Gas.....	2,534	2,698	2,650	2,893	2,819	2,698	2,683	3,160	2,892
Total.....	195,340	197,570	196,363	195,920	194,237	183,420	191,926	193,030	193,305
Brooklyn Union Gas.....	91,245	93,140	93,115	93,980	96,642	92,822	93,407	94,266	93,136
CONSOLIDATED GAS SYSTEM — ELECTRICAL									
New York Edison.....	149,328	149,760	150,576	152,160	148,944	150,672	151,776	152,256	153,072
United Electric L. & P.....	32,448	32,821	32,845	33,014	33,092	32,817	33,006	32,998	33,004
N. Y. & Queens Elect. L. & P.....	7,967	8,034	7,945	8,173	8,197	7,677	9,196	9,254	9,223
Total.....	189,743	190,615	191,366	193,347	190,233	191,166	193,978	194,508	195,299
Edison Elect. Ilg. (Bklyn).....	90,612	90,558	89,802	99,316	89,316	92,394	90,876	92,016	92,124
CONDUIT COMPANIES									
Consol. Tel. & El. Subway.....	63,967	61,538	52,371	58,374	59,874	63,036	59,125	66,573	72,190
Empire City Subway.....	31,446	28,214	33,001	31,613	27,937	20,375	20,760	22,122	27,155
Total.....	95,413	89,752	85,372	89,987	87,811	83,411	79,885	88,694	99,345
Grand total for the companies specified.....	662,353	661,635	656,018	672,560	658,239	643,213	650,072	662,514	673,209

WAGES											
CONSOLIDATED GAS SYSTEM — GAS											
Consolidated Gas.....	\$26,360 61	\$28,567 83	\$28,657 20	\$28,393 46	\$28,727 92	\$26,700 49	\$28,783 80	\$28,787 42	\$28,588 48		
Astoria L., H. & P.....	9,196 35	9,492 67	9,639 31	9,652 55	9,681 25	9,350 52	9,662 16	9,527 07	9,484 25		
New Amsterdam Gas.....	6,164 28	6,770 58	6,663 59	6,755 48	6,595 79	5,948 09	6,585 32	6,628 02	6,451 21		
Central Union Gas.....	5,312 06	5,573 30	5,768 71	5,807 42	5,868 08	5,491 58	6,010 17	5,985 08	6,031 41		
Standard Gas Light.....	2,294 68	2,526 55	2,602 34	2,540 20	2,550 88	2,350 24	2,523 88	2,483 74	2,512 61		
N. Y. Mutual Gas Light.....	2,047 24	2,195 54	2,378 90	2,422 77	2,414 85	2,257 57	2,450 79	2,451 43	2,461 40		
Northern Union Gas.....	1,985 66	2,045 35	2,173 75	2,173 17	2,190 43	1,976 97	2,137 76	2,153 04	2,132 55		
N. Y. & Queens Gas.....	672 83	714 96	704 37	785 70	755 35	726 51	720 50	858 68	775 78		
Total.....	\$54,033 61	\$57,836 78	\$58,588 17	\$58,530 75	\$58,784 55	\$54,801 97	\$58,879 38	\$58,874 48	\$58,437 69		
Brooklyn Union Gas.....	\$28,417 30	\$29,002 14	\$28,782 17	\$29,055 63	\$29,144 51	\$28,859 29	\$29,599 78	\$29,268 75	\$30,110 37		
CONSOLIDATED GAS SYSTEM — ELEC RICAL											
New York Edison.....	\$48,549 66	\$51,248 04	\$51,905 61	\$59,583 13	\$67,152 88	\$49,317 96	\$52,550 96	\$52,437 22	\$52,983 22		
United Electric L. & P.....	10,559 18	11,067 32	11,155 57	11,687 27	11,798 95	11,043 98	11,635 63	11,521 01	11,596 41		
N. Y. & Queens Electric L. & P.....	2,430 30	2,485 21	2,423 93	2,528 60	2,571 78	2,399 65	3,002 40	2,919 30	2,910 67		
Total.....	\$61,539 14	\$64,800 57	\$65,485 11	\$73,799 00	\$81,523 61	\$62,761 59	\$67,188 99	\$66,877 53	\$67,490 30		
Edison Electric Ilg. (Bklyn).....	\$26,627 05	\$26,290 91	\$26,029 63	\$26,988 32	\$26,954 18	\$27,450 30	\$27,072 30	\$27,972 54	\$28,479 65		
CONDUIT COMPANIES											
Consol. Tel. & El. Subway.....	\$17,122 62	\$16,886 78	\$13,579 53	\$16,021 08	\$15,861 50	\$16,707 85	\$15,621 39	\$17,519 60	\$18,812 24		
Empire City Subway.....	8,754 83	7,978 39	9,288 88	8,850 76	7,874 61	5,838 21	6,161 93	6,256 53	8,024 53		
Total.....	\$25,877 45	\$24,865 17	\$22,868 41	\$24,871 84	\$23,736 11	\$22,546 06	\$21,783 32	\$23,776 13	\$26,836 77		
Grand total for the companies specified.....	\$196,494 55	\$202,845 57	\$201,753 49	\$213,255 54	\$220,142 96	\$196,419 21	\$204,523 77	\$206,769 43	\$211,354 78		

TABLE XXXIV. Employees and wages — data for each week of the year for wage-earners paid on an hourly basis, for the more important companies, 1916 — Continued

COMPANY	31st week	32d week	33d week	34th week	35th week	36th week	37th week	38th week	39th week
HOURS									
CONSOLIDATED GAS SYSTEM — GAS									
Consolidated Gas.....	95,188	95,541	94,812	94,213	90,413	87,935	93,918	95,461	95,812
Astoria L., H. & P.....	29,036	28,766	29,515	29,332	29,621	29,238	30,448	30,512	30,558
New Amsterdam Gas.....	21,067	20,729	20,861	20,467	20,329	18,614	21,054	21,097	21,830
Central Union Gas.....	19,507	18,579	18,864	18,766	18,565	17,828	18,881	19,512	19,723
Standard Gas Light.....	8,565	8,573	8,478	8,681	8,620	8,372	8,833	9,067	9,015
N. Y. Mutual Gas Light.....	8,248	8,274	8,253	8,215	8,098	7,473	8,200	8,695	8,671
Northern Union Gas.....	6,313	6,515	6,985	6,983	7,049	6,717	7,358	7,409	7,277
N. Y. & Queens Gas.....	3,444	3,212	2,782	2,800	3,080	1,924	2,498	2,513	2,736
Total.....	191,368	190,189	190,550	189,457	185,775	178,101	191,190	194,266	195,622
Brooklyn Union Gas.....	94,903	94,882	93,821	91,060	91,155	88,536	89,958	90,923	92,990
CONSOLIDATED GAS SYSTEM — ELECTRICAL									
New York Edison.....	152,736	153,312	152,784	152,496	152,688	152,736	151,824	151,872	152,496
United Electric L. & P.....	33,010	33,121	32,988	32,997	33,131	32,873	33,640	33,687	33,724
N. Y. & Queens Elect. L. & P.....	9,086	9,498	9,691	9,640	9,661	9,130	9,958	10,339	10,309
Total.....	194,832	195,931	195,463	195,133	195,480	194,739	195,422	195,898	196,529
Edison Elect. Illg. (Bklyn).....	92,286	92,502	92,232	93,204	92,070	93,096	93,150	93,906	94,796
CONDUIT COMPANIES									
Consol. Tel. & El. Subway.....	73,734	81,603	84,654	88,038	89,313	99,465	99,447	102,974	107,119
Empire City Subway.....	34,928	41,830	52,970	56,488	57,114	46,297	52,643	52,257	55,659
Total.....	108,662	123,433	137,624	144,526	146,427	145,762	152,090	155,231	162,778
Grand total for the companies specified.....	682,051	696,937	709,690	713,380	710,907	700,234	721,810	730,224	742,715

WAGES									
CONSOLIDATED GAS SYSTEM — GAS									
Consolidated Gas.....	\$28,197 98	\$28,370 49	\$28,804 52	\$28,720 12	\$29,920 51	\$26,485 31	\$29,929 85	\$30,612 11	\$30,972 28
Astoria L., H. & P.....	9,438 78	9,348 32	9,574 50	9,538 18	9,627 88	9,452 91	9,820 87	9,843 98	9,835 72
New Amsterdam Gas.....	6,411 91	6,430 99	6,391 55	6,305 04	6,263 02	5,806 02	6,482 26	6,506 86	6,709 22
Central Union Gas.....	6,106 07	6,965 31	5,952 46	5,891 10	5,880 61	5,661 97	5,936 06	6,130 72	6,202 81
Standard Gas Light.....	2,454 42	2,456 03	2,451 36	2,499 70	2,496 74	2,420 96	2,549 52	2,600 24	2,593 44
N. Y. Mutual Gas Light.....	2,482 14	2,490 18	2,496 80	2,473 25	2,431 78	2,273 59	2,471 21	2,575 95	2,609 24
Northern Union Gas.....	2,054 47	2,114 52	2,256 35	2,178 76	2,228 90	2,113 62	2,277 81	2,338 51	2,285 07
N. Y. & Queens Gas.....	929 73	874 26	746 34	745 24	843 40	690 49	671 63	676 29	750 96
Total.....	\$58,075 50	\$58,050 10	\$58,663 88	\$58,351 49	\$59,662 84	\$54,904 87	\$60,139 20	\$61,283 66	\$61,949 74
Brooklyn Union Gas.....	\$30,430 46	\$29,825 37	\$29,535 00	\$28,758 33	\$28,319 76	\$28,391 82	\$28,763 03	\$29,054 90	\$29,890 40
CONSOLIDATED GAS SYSTEM — ELECTRICAL									
New York Edison.....	\$53,057 05	\$53,568 34	\$53,312 33	\$53,724 44	\$53,600 54	\$51,213 71	\$53,675 48	\$54,001 66	\$54,001 61
United Electric L. & P.....	11,576 08	11,724 98	11,514 17	11,564 16	11,817 07	11,222 42	12,119 60	12,308 97	12,684 21
N. Y. & Queens Electric L. & P.....	2,852 76	3,006 01	3,054 89	3,013 18	3,201 23	3,030 77	3,328 60	3,452 95	3,423 07
Total.....	\$67,485 89	\$68,299 33	\$67,881 39	\$68,301 78	\$68,618 84	\$65,466 90	\$69,123 68	\$69,763 58	\$70,108 89
Edison Electric Illg. (Bklyn).....	\$28,222 90	\$27,963 40	\$28,025 45	\$28,394 74	\$28,239 09	\$28,269 58	\$28,156 48	\$29,069 59	\$29,429 86
COMBINE COMPANIES									
Consol. Tel. & El. Subway.....	\$19,787 07	\$21,479 73	\$22,448 16	\$23,313 80	\$24,202 92	\$26,354 30	\$26,131 69	\$26,813 18	\$28,521 59
Empire City Subway.....	9,770 80	11,455 21	14,164 09	15,191 01	15,498 78	12,620 11	14,308 53	14,471 47	14,978 32
Total.....	\$29,507 87	\$32,934 94	\$36,602 25	\$38,504 81	\$39,701 65	\$38,974 41	\$40,440 22	\$41,284 65	\$43,499 91
Grand total for the companies specified.....	\$213,722 63	\$217,073 14	\$220,707 97	\$222,311 15	\$224,542 18	\$216,007 58	\$226,622 61	\$230,456 88	\$234,878 80

TABLE XXXIV. Employees and wages — data for each week of the year for wage-earners paid on an hourly basis, for the more important companies, 1916 — Continued

COMPANY	40th week	41st week	42d week	43d week	44th week	45th week	46th week	47th week	48th week
HOURS									
CONSOLIDATED GAS SYSTEM — GAS									
Consolidated Gas.....	97,098	97,452	100,555	100,745	101,998	99,875	109,867	111,794	106,745
Astoria L., H. & P.....	30,991	30,903	31,555	31,285	31,429	31,300	32,073	32,854	32,856
New Amsterdam Gas.....	22,042	20,243	21,436	22,038	23,162	22,170	24,355	23,620	22,184
Central Union Gas.....	19,985	19,323	18,791	19,859	20,427	19,029	20,959	21,336	19,448
Standard Gas Light.....	10,061	9,832	9,612	9,793	10,124	9,781	10,590	10,498	9,998
N. Y. Mutual Gas Light.....	8,212	8,129	8,751	8,661	8,705	8,693	9,180	9,495	8,575
Northern Union Gas.....	7,249	6,847	6,903	7,181	6,676	6,422	6,775	6,463	5,435
N. Y. & Queens Gas.....	2,568	3,085	2,840	2,996	2,695	2,428	2,583	2,575	2,496
Total.....	198,196	195,814	200,443	202,558	205,216	199,698	216,382	218,635	207,737
Brooklyn Union Gas.....	95,784	93,473	93,431	90,542	89,784	91,448	91,578	92,816	93,266
CONSOLIDATED GAS SYSTEM — ELECTRICAL									
New York Edison.....	152,256	152,592	152,112	152,400	152,976	153,216	153,696	153,648	153,504
United Electric L. & P.....	33,701	33,638	33,690	33,722	33,731	32,883	33,824	33,767	33,228
N. Y. & Queens Elect. L. & P.....	9,772	9,940	10,408	10,532	10,718	10,706	11,184	11,237	10,496
Total.....	195,729	196,170	196,210	196,654	197,425	196,804	198,704	198,652	197,228
Edison Elect. Illeg. (Bklyn).....	95,202	94,796	93,094	94,338	93,636	92,232	91,962	92,448	91,854
CONDUIT COMPANIES									
Consol. Tel. & El. Subway.....	106,807	100,677	96,108	87,601	88,300	81,444	76,304	72,261	61,644
Empire City Subway.....	60,742	55,733	62,575	64,792	62,732	52,633	55,597	47,922	40,887
Total.....	167,549	156,410	158,683	152,393	151,032	134,077	131,901	120,183	102,531
Grand total for the companies specified.....	752,460	736,663	741,861	736,485	737,093	714,259	730,527	722,734	692,616



WAGES									
Consolidated Gas System — Gas									
Consolidated Gas.....	\$31,967 46	\$30,265 23	\$31,547 97	\$31,664 20	\$31,905 35	\$30,720 26	\$32,265 33	\$33,608 90	\$31,794 15
Astoria L. H. & P.....	10,044 84	10,036 22	10,227 75	10,128 29	10,202 76	10,169 91	10,455 81	10,889 12	10,889 61
New Amsterdam Gas.....	6,839 22	6,272 71	6,639 60	6,802 32	7,126 84	6,823 58	7,496 02	7,271 56	6,827 81
Central Union Gas.....	6,255 24	6,059 89	5,940 67	6,242 16	6,378 27	6,018 70	6,558 02	6,713 10	6,167 56
Standard Gas Light.....	2,887 12	2,814 80	2,749 02	2,812 12	2,907 95	2,813 58	3,051 97	3,053 27	2,934 69
N. Y. Mutual Gas Light.....	2,484 90	2,463 70	2,644 82	2,614 01	2,650 39	2,627 12	2,766 94	2,890 17	2,644 34
Northern Union Gas.....	2,288 53	2,128 93	2,166 01	2,218 52	2,126 90	1,996 04	2,195 54	2,094 69	1,807 29
N. Y. & Queens Gas.....	684 94	848 48	771 50	803 56	715 81	639 55	680 52	639 60	664 81
Total.....	\$63,432 35	\$60,989 96	\$62,677 34	\$63,286 18	\$64,014 27	\$61,808 74	\$65,471 15	\$67,205 51	\$63,730 26
Brooklyn Union Gas.....	\$30,797 67	\$29,690 97	\$29,710 96	\$28,694 19	\$28,576 32	\$28,992 42	\$29,197 42	\$29,467 66	\$29,486 26
Consolidated Gas System — ELECTRICAL									
New York Edison.....	\$54,833 94	\$52,801 33	\$54,274 20	\$53,773 26	\$54,219 47	\$52,934 20	\$55,832 77	\$54,892 58	\$53,056 88
United Electric L. & P.....	12,504 79	12,187 98	12,298 96	12,387 80	12,336 69	11,602 74	12,410 39	12,287 18	11,423 16
N. Y. & Queens Elect. L. & P.....	3,257 52	3,256 91	3,476 59	3,479 68	3,543 37	3,575 21	3,729 16	3,757 45	3,496 38
Total.....	\$70,596 25	\$68,246 22	\$70,049 75	\$69,640 74	\$70,099 53	\$68,112 25	\$71,972 32	\$70,937 21	\$67,975 42
Edison Elect. Illg. (Bklyn).....	\$20,243 18	\$29,322 70	\$29,181 15	\$28,947 05	\$28,934 73	\$28,646 90	\$28,351 36	\$28,460 38	\$28,846 30
CONDUIT COMPANIES									
Consol. Tel. & El. Subway.....	\$28,192 22	\$26,607 96	\$25,309 15	\$22,962 61	\$23,423 03	\$21,834 73	\$20,606 57	\$19,511 61	\$16,401 15
Empire City Subway.....	16,695 20	15,338 53	17,065 56	17,766 31	17,053 37	14,726 75	15,608 87	13,505 52	11,288 21
Total.....	\$44,887 42	\$41,941 49	\$42,394 71	\$40,748 92	\$40,476 40	\$36,561 48	\$36,209 44	\$33,017 13	\$27,789 36
Grand total for the companies specified.....	\$238,956 87	\$230,191 34	\$234,013 91	\$231,317 08	\$232,101 25	\$224,121 79	\$231,201 69	\$229,087 89	\$217,837 60

TABLE XXXIV. Employees and wages — data for each week of the year for wage-earners paid on an hourly basis, for the more important companies, 1916 —  
Concluded

COMPANY	49th week	50th week	51st week	Total, 50 weeks	Margin of time prior to 2d week	Margin of time after 51st week	Total, full year	Per cent of pay-roll (salary and wages) on an hourly basis
CONSOLIDATED GAS SYSTEM — GAS								
Consolidated Gas.....	107,043	109,417	110,212	5,427,476	122,619	101,783	5,651,676	52.17
Astoria L., H. & P.....	32,898	33,294	33,271	1,787,936	49,932	36,802	1,874,670	86.78
New Amsterdam Gas.....	24,563	24,545	26,484	1,107,825	24,268	23,200	1,155,343	62.34
Central Union Gas.....	20,312	20,103	20,524	967,736	25,314	20,045	1,013,095	62.66
Standard Gas Light.....	10,073	10,396	11,025	467,212	18,998	9,493	495,703	48.84
N. Y. Mutual Gas Light.....	9,128	8,929	9,060	413,043	8,477	7,874	429,394	46.73
Northern Union Gas.....	5,890	5,621	5,265	320,307	5,541	4,744	330,592	50.60
N. Y. & Queens Gas.....	2,392	2,483	2,522	131,690	2,659	2,176	136,525	57.59
Total.....	212,297	214,788	223,363	10,623,224	257,798	206,176	11,087,198	57.97
Brooklyn Union Gas.....	94,913	97,209	92,905	4,864,964	106,701	91,691	5,063,356	50.52
CONSOLIDATED GAS SYSTEM — ELECTRICAL								
New York Edison.....	154,224	154,320	153,792	7,846,332	109,452	152,832	8,168,616	48.13
United Electric L. & P.....	33,799	33,855	33,788	1,654,864	32,114	33,347	1,720,325	64.60
N. Y. & Queens Elect. L. & P.....	11,376	10,617	10,860	493,643	12,782	10,387	516,812	30.68
Total.....	199,399	198,792	198,440	9,994,839	214,348	196,566	10,405,753	49.00
Edison Elect. Ilc. (Bklyn).....	92,556	93,150	93,204	4,496,854	80,194	185,544	4,762,592	65.37
CONDUIT COMPANIES								
Consol. Tel. & EL Subway.....	52,375	59,182	42,809	2,749,906	11,821	61,394	2,823,121	86.11
Empire City Subway.....	41,673	30,393	30,287	1,633,452	13,366	26,556	1,673,374	78.35
Total.....	94,048	89,575	73,046	4,383,358	25,187	87,950	4,496,495	82.97
Grand total for the companies specified.....	693,213	693,514	680,958	34,363,239	684,228	767,927	35,815,394	56.20

WAGES									
Consolidated Gas System — Gas									
Consolidated Gas.....	\$31,847 93	\$32,536 04	\$34,716 68	\$1,455,065 28	\$24,301 28	\$30,175 76	\$1,509,542 32	Total pay roll	\$2,893,396 37
Astoria L., H. & P.....	11,136 80	11,265 18	11,265 45	551,504 83	13,936 63	11,965 61	577,407 07		665,334 67
New Amsterdam Gas.....	7,596 24	7,584 23	7,831 98	328,780 00	6,755 07	7,171 86	342,706 93		549,695 04
Central Union Gas.....	6,451 45	6,371 36	6,510 34	293,079 80	7,156 78	6,450 68	306,686 71		489,432 53
Standard Gas Light.....	2,934 29	3,029 68	3,205 08	130,307 21	4,977 94	2,792 32	138,077 47		282,721 56
N. Y. Mutual Gas Light.....	2,770 98	2,740 27	2,789 28	120,605 50	2,380 54	2,448 74	125,434 78		268,408 79
Northern Union Gas.....	1,948 58	1,864 65	1,883 31	99,734 48	1,789 83	1,628 55	103,102 86		208,760 67
N. Y. & Queens Gas.....	640 51	665 08	679 82	85,028 81	698 74	578 46	36,306 01		63,037 86
Total.....	\$65,326 78	\$66,056 49	\$68,881 84	\$3,014,105 41	\$61,946 76	\$63,211 98	\$3,139,264 15		\$5,415,787 54
Brooklyn Union Gas.....	\$29,772 02	\$30,985 70	\$39,850 68	\$1,471,345 79	\$39,760 93	\$39,085 70	\$1,530,142 42		\$3,028,964 45
Consolidated Gas System — Electrical									
New York Edison.....	\$55,621 09	\$55,506 44	\$55,269 83	\$2,620,660 50	\$51,374 44	\$51,298 32	\$2,723,333 26		\$5,657,819 68
United Electric L. & P.....	12,174 59	12,273 40	12,149 44	576,003 12	11,992 62	11,577 43	599,573 17		928,188 44
N. Y. & Queens Electric L. & P.....	3,790 36	3,611 26	3,705 16	152,914 51	3,518 31	3,528 74	159,761 56		520,776 86
Total.....	\$71,586 04	\$71,391 10	\$71,124 43	\$3,349,578 13	\$66,885 37	\$66,404 49	\$3,482,667 99		\$7,106,784 98
Edison Electric Illg. (Bklyn).....	\$28,690 53	\$29,672 44	\$29,454 54	\$1,344,723 13	\$23,326 90	\$57,485 51	\$1,425,535 54		\$2,180,556 97
Conduit Companies									
Consol. Tel. & EL Subway.....	\$14,060 99	\$15,382 59	\$11,385 29	\$724,126 52	\$827 90	\$17,118 04	\$742,072 46		\$861,728 10
Empire City Subway.....	11,697 87	8,805 80	8,869 55	449,123 96	3,170 59	7,664 67	459,959 22		587,026 31
Total.....	\$25,758 86	\$24,188 39	\$20,254 84	\$1,173,250 48	\$3,998 49	\$24,782 71	\$1,202,031 68		\$1,448,754 41
Grand total for the companies specified.....	\$221,134 23	\$222,294 12	\$219,566 33	\$10,352,802 94	\$185,918 45	\$240,920 39	\$10,779,641 78		\$19,180,848 35

TABLE XXV. GAS REVENUES, EXPENSES AND UNIT COSTS, 1916: (A) Details of operating revenues

COMPANY	REVENUES FROM SALES OF GAS TO CONSUMERS						Revenues from sales to other gas companies	Total revenues from sales of gas
	Municipal street lighting	Lighting municipal buildings	Municipal heat and power	Prepaid gas	Commercial metered lighting	Total		
WYOMING								
.....	\$17,522 10	\$98,114 18	.....	\$2,071,619 21	\$10,835,466 83	\$13,022,722 33	\$4,252,728 00	\$13,022,722 32
.....	.....	43,970 04	.....	278,873 75	185 04	185 04	41,244 95	4,252,913 04
.....	.....	7,380 12	.....	613,407 91	2,222,809 89	2,543,053 18	.....	2,554,868 13
.....	781 35	7,027 92	.....	225,066 64	1,467,396 64	2,058,866 02	.....	2,068,866 02
.....	.....	6,964 50	.....	71,448 80	1,261,619 39	1,595,213 95	25,906 80	1,621,120 75
.....	7,608 90	6,873 96	.....	362,189 88	1,273,451 98	1,351,895 28	46,530 70	1,398,395 98
.....	.....	1,302 90	.....	76,261 90	869,247 55	1,245,920 29	36,550 60	1,282,470 89
Total.....	\$25,912 35	\$172,293 62	.....	\$3,067,768 09	\$18,203,891 26	\$22,099,565 32	\$4,402,901 05	\$26,502,326 37
BROOKLYN UNION SYSTEM								
Brooklyn Union Gas.....	\$111,232 99	\$47,192 76	.....	\$821,527 55	\$9,314,291 87	\$9,794,245 17	\$1,322,311 59	\$11,116,556 76
Newtown Gas.....	534 33	2,651 70	.....	\$11,454 42	\$30,765 30	\$45,416 75	.....	\$45,416 75
Flatbush Gas.....	14,182 51	3,457 76	\$1,174 18	\$11,288 86	\$86,389 80	\$96,408 21	.....	\$96,408 21
Woodhaven Gas Light.....	18 73	620 96	.....	\$11,438 76	\$75,390 19	\$86,408 03	.....	\$86,408 03
Jamaica Gas Light.....	66 75	1,478 68	.....	\$11,634 23	\$192,286 67	\$205,466 23	.....	\$205,466 23
Richmond Hill & Q. C. Gas.....	457 26	500 07	.....	\$4,941 97	\$127,454 95	\$133,384 25	.....	\$133,384 25
Total.....	\$136,522 57	\$55,911 93	\$1,174 18	\$872,285 78	\$11,406,578 88	\$11,942,473 34	\$1,322,311 59	\$13,264,784 93
OTHER COMPANIES								
Kings County Lighting.....	\$118,691 17	\$1,924 35	.....	.....	\$309,506 84	\$930,122 36	.....	\$930,122 36
N. Y. & Richmond Gas.....	2,435 66	2,187 19	\$196 46	\$105,620 10	\$201,876 70	\$412,366 11	.....	\$412,366 11
Brooklyn Borough Gas.....	\$,941 25	1,512 04	967 73	\$,63,234 26	\$,320,536 81	\$94,072 09	.....	\$94,072 09

Queens Borough Gas.	1,624 71	16	6,829 70	370,600 03	294,552 23	384,532 23
Bronx Gas & Electric.	1,069 52			189,097 38	189,185 90	189,185 90
Total	\$5,337 81	\$1,164 25	\$174,874 08	\$1,990,906 76	\$2,310,279 60	\$2,310,279 60
Grand total	\$236,543 36	\$3,336 53	\$4,244,737 93	\$31,601,076 90	\$5,728,273 64	\$43,097,890 99

\* Does not include receipts under "agency agreement," "cost" plus 10 per cent commission in which transactions the "cost" is credited to operating expenses.

Miscellaneous revenues—Other, except in the case of the Standard, which credits to Operating

materials and other expenses, reported under Sales to other gas corporations, and \$1,147,737.35,

the rate prescribed by the Public Service Commission effective as of July 1, 1916, the balance

the rate prescribed by the Public Service Commission effective as of July 1, 1916, the balance

at the rate of 95 cents per M instead of the statutory rate of 80 cents which the law prescribed,

(Sassau county).

street lighting—individuals and companies.

TABLE XXIV. Gas revenues, expenses and unit costs, 1916: (A) Details of operating revenues — Concluded

COMPANY	MISCELLANEOUS REVENUES					Total gas revenues	DISCOUNTS AND ABATEMENTS	
	Rent of gas appliances	Gas merchandise and jobbing revenue	Sales of residuals and by-products*	Other	Total		Commercial metered lighting	Other
<b>NYC</b>								
.....	\$617,303 67	\$61,375 93	.....	\$414,446 03	\$1,093,125 63	\$14,115,847 95	\$441 71	.....
.....	7 00	.....	.....	\$17,427 54	17,434 54	4,270,347 58	.....	.....
.....	75,587 23	8,828 77	.....	\$876,799 42	961,215 42	3,546,113 55	387 43	\$91 52
.....	166,945 67	10,886 44	.....	\$117,509 12	295,341 23	2,384,207 25	5 92	.....
.....	62,922 69	6,193 73	.....	\$133,749 77	202,865 19	1,823,965 94	85 73	.....
.....	22,437 06	1,107 55	.....	\$52,494 34	76,038 98	1,474,434 96	21 30	.....
Northern Union Gas.....	138,501 78	5,677 73	.....	7956 37	145,135 88	1,427,606 77	139 57	.....
N. Y. & Queens Gas.....	12,521 26	5,570 83	.....	\$360 82	18,472 91	269,912 15	417 02	.....
<b>Total.....</b>	<b>\$1,096,226 89</b>	<b>\$99,689 98</b>	<b>.....</b>	<b>\$1,613,763 41</b>	<b>\$2,809,629 78</b>	<b>\$29,312,456 15</b>	<b>\$1,498 67</b>	<b>\$187 77</b>
<b>BROOKLYN UNION SYSTEM</b>								
Brooklyn Union Gas.....	\$57,161 82	\$121,786 84	\$48,068 91	.....	\$237,037 57	\$11,353,594 83	\$3,087 80	\$45 87
Newtown Gas.....	4,192 66	12,507 32	.....	.....	16,800 98	862,115 73	124 34	1 77
Flatbush Gas.....	6,000 24	15,463 96	.....	.....	31,464 20	717,957 41	147 30	4 31
Woodhaven Gas Light.....	.....	.....	.....	.....	.....	287,468 63	61 75	.....
Jamaica Gas Light.....	.....	16,216 70	.....	.....	16,216 70	221,683 03	20 36	.....
Richmond Hill & Q. C. Gas.....	.....	.....	.....	.....	.....	183,384 25	22 98	.....
<b>Total.....</b>	<b>\$67,354 72</b>	<b>\$176,974 82</b>	<b>\$48,068 91</b>	<b>.....</b>	<b>\$291,418 45</b>	<b>\$13,576,203 38</b>	<b>\$3,494 53</b>	<b>\$52 83</b>
<b>OTHER COMPANIES</b>								
Kings County Lighting.....	\$3,038 25	\$16,561 53	\$1,041 00	.....	\$20,240 77	\$960,363 13	\$179 87	\$0 06
N. Y. & Richmond Gas.....	5 00	16,066 44	21,963 12	.....	38,064 56	450,490 67	.....	.....
Brooklyn Borough Gas.....	1,497 16	14,010 09	12,320 87	.....	28,328 12	432,400 21	936 55	39 13

Queens Borough G. & E.....	2,770 61	12,238 43	940 72	...	18,949 96	400,452 19	63 55	2.57
Bronx Gas & Electric.....	.....	3,576 14	11,260 07	...	4,835 81	193,792 11	222 78	.....
Total .....	\$6,811 02	\$62,171 83	\$38,626 78	...	\$107,108 62	\$2,417,388 81	\$1,402 69	\$91 75
Grand total.....	\$1,169,892 13	\$337,795 63	\$86,714 69	\$1,613,763 41	\$3,208,156 85	\$45,306,047 84	\$6,365 69	\$332 35

TABLE XXIV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses  
§ 1. Production expenses: (A) Consolidated system, water gas

Items or Manufacturing Cost	Consolidated Gas Co.	Astoria Light, Heat & Power	New Amsterdam Gas	Central Union Gas	Standard Gas Light	New York Mutual Gas Light	Northern Union Gas	New York & Queens Gas	Total Consolidated system
M cu ft. of gas manufactured.....	7,155,510	5,183,400	5,036,450	3,576,145	2,183,214	2,571,367	(?)	284,713	25,982,799
Works superintendence.....	\$23,431 16	\$20,946 76	\$17,028 97	\$13,677 66	\$12,815 50	\$10,944 50		\$1,641 39	\$99,185 63
Boiler-house labor.....	32,671 66	28,798 43	23,041 13	14,118 68	12,617 04	12,579 38		4,396 63	128,323 50
Generator-house labor.....	40,709 92	62,471 23	46,528 23	17,247 77	18,436 11	16,177 97		3,633 57	205,506 00
Purifier-house labor.....	2,241 82	5,532 98	5,908 61	1,339 18	1,763 90	1,441 73		536 64	18,764 56
Miscellaneous labor at works.....	17,034 04	17,613 00	14,064 86	12,004 33	10,962 41	13,562 71		1,220 96	91,432 03
Total, gas-making labor.....	\$116,088 59	\$125,173 59	\$106,566 50	\$57,367 62	\$56,033 56	\$54,438 79		\$11,639 36	\$542,265 71
Boiler fuel.....	\$133,528 42	\$57,923 97	\$101,494 41	\$52,071 40	\$38,341 57	\$45,947 08		\$5,816 80	\$438,123 61
Water.....	13,111 50	7,996 37	7,332 40	6,556 20	3,404 82	4,669 89		675 80	43,746 78
Generator fuel.....	500,488 27	384,388 50	331,786 74	182,277 68	156,438 53	181,114 96		37,092 46	1,783,587 14
Water-gas oil.....	892,640 27	968,623 54	904,406 21	354,391 28	257,872 93	326,932 40		39,061 14	3,344,016 77
Purification supplies.....	8,982 45	9,624 53	1,927 78	3,277 88	2,619 08	1,181 08		1,656 82	29,270 62
Miscellaneous works expense.....	78,736 16	40,686 07	20,392 53	8,540 07	5,322 80	12,265 94		1,176 41	167,667 29
Total, fuel, supplies, etc.....	\$1,637,477 05	\$1,369,241 38	\$1,087,340 07	\$607,114 51	\$483,800 53	\$572,111 90		\$78,479 23	\$6,306,311 21
Repairs, 1.....	\$14,832 03	\$7,169 07	\$20,351 54	\$8,055 55	\$5,599 07	\$9,832 79		\$984 19	\$66,728 63
Repairs, 2.....	12,643 08	6,074 92	7,971 12	2,554 02	4,704 18	3,445 09			
Repairs, 3.....	3,010 91	577 75	3,544 12	720 26	518 23	338 75			
Repairs, 4.....	1,555 33		1,014 52	19 99	116 68	562 57			
Repairs, 5.....	17,809 77	6,968 67	13,150 07	5,305 87	5,399 06	4,247 01		1,500 76	51,949 13
Repairs, 6.....	30,395 96	35,735 38	22,338 31	9,147 41	10,801 69	8,664 31			
Repairs, 7.....	4,615 55	3,013 39	1,784 47	4,407 71	754 21	968 34			
Repairs, 8.....	22,470 08	4,596 50	5,061 13	2,810 16	2,946 79	1,815 09			
Repairs, 9.....	10,367 03	17,432 06	15,249 66	9,662 56	3,865 43	8,474 53			
Repairs, 10.....	67,869 68	60,777 35	45,008 39	36,087 86	18,367 28	17,910 87		4,328 36	240,359 31
Repairs of works' tools.....	7,546 69	4,184 74	2,518 07	1,353 53	2,974 62	4,615 15		220 83	23,316 33
Total, repairs at works.....	\$107,508 11	\$79,083 53	\$80,997 07	\$38,639 21	\$32,379 97	\$36,505 52		\$7,182 34	\$383,263 44
Gas storage.....	\$86,671 57	\$194 84	\$15,302 53	\$19,331 07	\$25,322 74	\$7,328 75			\$165,740 90
Total, as reported (incl. residuals).....	\$1,937,645 35	\$1,533,692 64	\$1,290,196 23	\$721,472 41	\$573,445 90	\$670,262 96		\$97,261 98	\$6,887,671 29



Water-gas tax made	121,570 82	124,570 11	74,379 19	51,500 53	64,808 44	36,500 73	.....	.....	474,157 94
Debt oil recovered	47,375 35	27,303 80	18,259 95	17,035 34	4,000 80	.....	.....	.....	115,018 14
Less stock expenses	.....	.....	.....	30 04	.....	.....	.....	.....	80 04
Less residual expenses	3,663 05	.....	474 85	20 80	817 29	.....	.....	.....	5,191 95
Total credit on account of residuals	\$176,003 73	\$161,903 91	\$92,661 00	\$60,105 03	\$49,078 02	\$36,500 73	.....	\$36 00	2484,554 09
Cost to manufacture	\$1,702,503 03	\$1,421,758 73	\$1,107,534 53	\$653,307 39	\$520,307 86	\$403,000 24	\$3,073 85	\$97,315 93	\$6,308,117 17

NOTE.—Accounts of the Uniform System for which no entries were reported are omitted from the table.  
 coal gas, for which see second page following.

o gas.

Electric power plant.

paid the municipality other than for furnished offices and office rooms in office buildings, heated and lighted by landlord, contrary to the  
 or gas-tar sold. No record is reported of the value of such tar made.

Unit

TABLE XXIV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses — Continued  
 § 1. Production expenses: (B) Consolidated system, coal gas, and water gas and coal gas combined

Items of Manufacturing Cost	COAL GAS				WATER GAS AND COAL GAS COMBINED				Total, Consolidated system (water gas and coal gas combined)
	Consolidated Gas Co.	Astoria Light, Heat & Power	Central Union Gas	Total, Consolidated systems	Consolidated Gas Co.	Astoria Light, Heat & Power	Central Union Gas	Total, Consolidated systems	
M cu. ft. of gas manufactured.....	7,673	3,033,665	453,050	3,524,237	7,153,153	9,195,945	3,050,204	29,455,090	
Works superintendence.....	\$180 56	\$27,216 92	\$2,906 34	\$30,314 82	\$23,020 71	\$45,143 68	\$15,596 00	\$129,500 45	
Boiler-house labor.....	478 74	20,253 31	3,830 56	24,262 61	23,150 40	45,961 74	17,649 24	152,586 11	
Refrigerator-house labor.....	2,553 55	96,166 26	17,108 19	115,530 10	2,553 55	96,166 26	17,108 19	115,530 10	
Generator-house labor.....	.....	.....	.....	.....	40,709 92	62,471 23	17,247 77	206,569 00	
Purifier-house labor.....	300 48	11,308 45	2,459 15	14,068 08	2,542 30	16,841 43	3,798 53	32,822 64	
Miscellaneous labor at works.....	18,899 15	26,364 46	5,081 39	59,865 00	26,433 19	53,997 55	17,065 72	151,293 02	
Total, gas making labor.....	\$21,921 48	\$191,331 50	\$31,067 63	\$344,240 61	\$138,010 07	\$326,504 09	\$58,475 25	\$767,006 33	
Boiler fuel.....	\$337 56	\$28,194 58	\$10,016 03	\$38,438 17	\$133,755 90	\$35,117 55	\$62,057 43	\$476,560 78	
Water.....	78 00	7,782 57	1,889 40	9,549 97	13,180 50	15,778 94	8,245 60	33,206 75	
Fuel under retorts.....	2,310 48	90,690 73	10,485 46	103,486 66	2,310 48	90,690 73	10,485 46	103,486 66	
Coal carbonized.....	2,926 89	916,556 01	145,646 41	1,065,159 31	2,926 89	916,556 01	145,646 41	1,065,159 31	
Coal-gas enricher.....	334 48	46,936 98	.....	47,271 46	334 48	46,936 98	.....	47,271 46	
Generator fuel.....	.....	.....	.....	.....	500,498 27	334,388 50	183,277 03	1,783,657 14	
Water-gas oil.....	.....	.....	.....	.....	892,840 27	805,822 84	354,391 28	3,344,016 77	
Purification supplies.....	2,116 54	11,687 02	2,405 42	17,208 98	11,066 99	21,811 05	6,743 30	46,539 60	
Miscellaneous works expense.....	8,512 90	184,257 85	3,872 45	94,443 20	85,539 05	124,943 92	11,913 52	262,010 49	
Total, fuel, supplies, etc.....	\$14,806 85	\$1,186,105 73	\$174,675 17	\$1,375,587 75	\$1,942,383 08	\$2,535,247 11	\$781,780 68	\$7,181,898 96	
Repairs,.....	\$15,673 95	\$11,318 03	\$7,856 93	\$34,745 93	\$30,556 01	\$18,384 09	\$15,912 45	\$101,474 55	
Repairs,.....	981 25	3,871 84	548 45	5,081 52	18,544 25	9,945 78	3,112 45	.....	
Repairs,.....	51 46	728 87	233 89	1,034 22	3,093 37	1,806 62	953 16	.....	
Repairs,.....	145 97	.....	3 55	150 52	1,708 30	.....	29 54	.....	
Repairs,.....	1,119 68	4,800 71	818 87	6,399 26	18,329 45	11,825 35	4,119 14	25,126 44	
Repairs,.....	9,436 23	46,102 36	17,949 55	78,618 45	9,436 23	46,192 35	17,949 55	78,618 45	
Repairs,.....	.....	.....	.....	.....	20,356 96	28,736 35	9,147 41	.....	
Repairs,.....	2,456 13	16,009 71	3,789 35	23,327 19	7,073 68	19,113 10	9,177 06	.....	
Repairs,.....	2,090 96	1,908 87	756 17	4,655 73	24,491 07	6,500 07	3,556 58	.....	

Repairs, miscellaneous equipment.....	2,181 46	68,977 76	5,803 76	70,963 97	12,573 49	80,408 84	15,466 33	
Repairs, gas apparatus.....	16,086 80	187,178 40	26,881 18	171,591 88	88,969 48	187,650 76	54,838 98	411,960 68
Repairs of works tools.....	440 79	5,633 91	1,842 46	7,422 16	7,967 48	9,833 65	2,594 90	30,798 49
Total, repairs at works.....	\$33,331 26	\$148,388 04	\$88,346 38	\$919,996 07	\$140,839 36	\$227,411 87	\$76,985 59	\$602,349 11
Gas storage.....	\$16,969 96	\$81 46	\$4,577 23	\$21,637 94	\$103,540 83	\$286 29	\$22,908 30	\$177,378 84
Total, as reported (incl. residuals).....	\$87,018 84	\$1,525,856 72	\$243,686 41	\$1,861,561 97	\$2,024,664 19	\$3,109,549 36	\$970,158 82	\$8,749,233 23
Coal-gas tar made.....	\$283 92	\$114,042 15	\$15,199 34	\$130,124 41	\$282 92	\$114,042 15	\$15,199 34	\$130,124 41
Coke made.....	2,267 79	659,227 06	106,118 51	767,603 36	2,267 79	659,227 06	106,118 51	767,603 86
Other coal-gas residuals made.....	1,994 45	330,404 29	32,259 40	370,708 20	1,994 45	330,454 29	32,259 46	370,708 20
Water-gas residuals made, sold and added to stock.....	.....	.....	.....	.....	178,945 78	161,983 91	69,231 89	589,776 08
Less stock expense.....	.....	5,988 20	6,604 79	10,586 99	.....	5,988 20	6,604 85	10,617 03
Less residual expense.....	618 24	110,700 36	9,685 93	120,908 63	4,476 39	110,700 66	9,693 76	126,160 68
Total credit on account of residuals.....	\$3,922 82	\$995,640 94	\$137,316 59	\$1,136,880 35	\$179,005 55	\$1,157,574 85	\$206,481 61	\$1,721,434 44
Cost to manufacture.....	\$83,096 02	\$630,215 78	\$111,869 82	\$724,681 62	\$1,845,668 64	\$1,951,974 51	\$763,677 21	\$7,027,798 79

1 Includes \$34,919.00 for " Electric power plant."

2 For details, see § 1 of Division A of this table.

TABLE XXV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses — Continued  
 § 1. Production expenses: (C) Companies outside of the Consolidated system: and grand total for all companies

Items of Manufacturing Cost	Brooklyn Union System		Kings County Lighting	New York & Richmond Gas	Brooklyn Borough Gas & Electric	Queens Borough Gas & Electric	Bronx Gas & Electric	Total, companies outside Consolidated system	Grand total, all companies
	Brooklyn Union Gas	Flatbush Gas and Newtown Gas							
M cu. ft. of gas manufactured.....	18,175,515	(?)	1,070,265	405,443	470,745	377,602	215,888	19,778,459	45,333,565
Works superintendence.....	\$108,842 73	.....	\$14,794 72	\$2,135 00	.....	.....	\$2,947 57	.....	.....
Boiler-house labor.....	97,364 82	.....	7,787 70	5,262 68	.....	.....	.....	.....	.....
Retort-house labor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Generator-house labor.....	213,060 10	.....	13,670 40	5,845 90	.....	.....	.....	.....	.....
Purifier-house labor.....	28,315 74	.....	1,416 55	405 11	.....	.....	8,337 04	.....	.....
Miscellaneous labor at works.....	93,719 53	.....	3,785 39	2,991 68	.....	.....	.....	.....	.....
Total, gas-making labor.....	\$541,202 97	.....	\$41,454 89	\$14,708 37	\$8,736 97	\$16,891 08	\$9,384 61	\$436,377 39	\$1,433,894 18
Boiler fuel.....	\$347,045 25	.....	\$33,183 94	\$8,436 53	\$9,197 33	\$11,336 94	\$3,708 13	\$412,871 70	\$899,432 43
Water.....	36,873 21	.....	305 95	2,345 63	1,153 49	296 07	138 82	40,866 35	94,193 93
Fuel under retorts.....	.....	.....	.....	.....	.....	.....	.....	.....	103,436 95
Coal carbonized.....	.....	.....	.....	.....	.....	.....	.....	.....	1,065,139 31
Coal-gas enricher.....	.....	.....	.....	.....	.....	.....	.....	.....	47,371 48
Generator fuel.....	1,148,637 18	.....	80,738 30	34,330 24	35,432 16	26,863 53	10,930 71	1,341,986 32	3,135,528 26
Water-gas oil.....	2,052,908 16	.....	232,047 13	59,964 57	73,850 15	74,372 92	24,918 02	2,497,960 94	5,541,377 71
Purification supplies.....	20,097 87	.....	1,544 87	1,200 00	500 00	1,067 43	399 97	24,373 64	80,919 24
Miscellaneous works expenses.....	39,806 70	244 21	3,173 59	2,529 06	488 96	2,906 99	1,363 54	50,373 57	312,394 26
Total, fuel, supplies, etc.....	\$3,034,836 37	\$344 21	\$240,996 17	\$108,706 12	\$120,113 61	\$116,411 75	\$36,334 09	\$4,877,718 25	\$11,559,817 21
Repairs.....	\$44,381 54	\$1,887 18	\$5,075 10	\$1,913 53	\$206 64	\$370 70	\$373 70	\$55,112 59	\$156,337 44
Repairs.....	38,401 17	.....	2,577 08	1,976 90	.....	.....	.....	.....	.....
Repairs.....	5,908 30	.....	208 64	413 28	.....	.....	.....	.....	.....
Repairs.....	845 02	.....	50 90	.....	.....	.....	.....	.....	.....
Repairs.....	3,432 78	.....	1,144 35	.....	.....	.....	.....	.....	.....
Repairs.....	45,698 27	.....	2,680 88	5,339 16	6,093 51	2,306 27	.....	90,795 01	118,960 45
Repairs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs.....	77,664 24	.....	4,631 18	2,274 29	.....	.....	.....	.....	.....
Repairs.....	5,685 57	.....	145 35	104 25	.....	.....	.....	.....	.....
Repairs.....	19,717 49	\$2,610 20	323 84	1,943 09	.....	.....	.....	.....	.....

Repairs, miscellaneous equipment.	22,023 43	3,802 66	610 87	771 00	6,023 13	411 03	151,774 03	532,724 04
Repairs, gas apparatus	165,074 13	4,613 06	6,710 90	4,891 74	73 51	8,897 44	4,276 60	35,015 15
Repairs of works' tools	3,415 16	2 74	.....	708 03	.....	20 17	.....	.....
Total, repairs at works	\$319,499 10	\$4,009 76	\$14,764 28	\$10,002 35	\$9,371 61	\$4,303 31	\$271,928 59	\$674,277 70
Gas storage	\$105,086 83	\$314,594 16	\$4,307 26	\$1,581 04	\$1,015 80	.....	\$126,533 19	\$308,967 03
Total, as reported (incl. residuals)	\$4,500,585 16	\$24,412 13	\$401,521 54	\$135,083 83	\$145,733 36	\$69,924 01	\$5,411,513 39	\$14,160,746 12
Water-gas tar made	\$311,589 09	.....	\$10,737 92	\$7,433 80	\$1,787 23	\$268 53	\$342,392 31	\$716,560 35
Drip oil made	33,314 78	.....	1,051 00	.....	932 23	201 44	35,129 44	100,747 58
Holder oil made	.....	.....	.....	5,948 26	.....	.....	9,693 28	9,693 28
Coal-gas residuals (§ 1, B)	.....	.....	.....	.....	.....	.....	.....	1,268,435 97
Less stock expenses	.....	.....	.....	.....	.....	.....	.....	10,617 03
Less residual expenses	.....	.....	80 80	597 41	.....	349 40	1,061 40	187,523 04
Total credit on account of residuals	\$343,903 87	.....	\$12,296 32	\$13,064 05	\$2,719 44	\$910 67	\$285,158 55	\$3,007,592 99
Cost to manufacture	\$4,256,681 29	\$24,412 13	\$389,225 27	\$121,019 23	\$141,013 92	\$69,013 34	\$5,125,354 34	\$12,153,153 13

These companies manufacture water gas exclusively.

Gas items as follows: Repairs of works and station structures, \$1,859.46; repairs of gas engines, \$34.59; repairs of holders, \$3,568.41; repairs of equipment, \$394.89; gas storage, \$10,210.08; total, \$16,617.43. These are charged by transferring a credit of \$349.40 for residuals sold to operating revenues. Respondent's accounting for residuals is not clear.

TABLE XXXV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses—Continued  
 § 1. Production expenses: (C) Companies outside of the Consolidated system: and grand total for all companies

Items of Manufacturing Cost	Brooklyn Union System		Kings County Lighting	New York & Richmond Gas	Brooklyn Borough Gas	Queens Borough Gas & Electric	Bronx Gas & Electric	Total, companies outside Consolidated system	Grand total, all companies
	Brooklyn Union Gas	Flatbush Gas and Newtown Gas							
M cu. ft. of gas manufactured.....	16,175,516	(*)	1,070,268	465,443	470,745	377,902	215,838	18,778,450	46,233,565
Works superintendence.....	\$108,842 73	.....	\$14,704 72	\$2,135 00	.....	.....	.....	.....	.....
Boiler-house labor.....	97,264 82	.....	7,787 70	2,262 68	.....	.....	\$2,947 57	.....	.....
Electric-house labor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Generator-house labor.....	218,060 10	.....	19,670 40	5,848 90	.....	.....	6,237 04	.....	.....
Purifier-house labor.....	28,315 74	.....	1,418 05	465 11	.....	.....	.....	.....	.....
Miscellaneous labor at works.....	63,719 68	62,964 00	2,785 20	2,901 06	.....	.....	.....	.....	.....
Total, gas-making labor.....	\$641,232 97	\$2,964 00	\$41,454 86	\$14,703 37	\$8,798 97	\$16,081 08	\$9,254 61	\$935,272 86	\$1,432,384 18
Roller fuel.....	\$347,043 25	.....	\$33,163 94	\$8,426 52	\$9,197 83	\$11,226 94	\$9,708 12	\$412,371 70	\$889,432 48
Water.....	36,678 21	.....	808 85	2,245 02	1,153 49	256 07	168 63	40,896 88	94,192 68
Fuel under retorts.....	.....	.....	.....	.....	.....	.....	.....	.....	108,426 63
Coal carbonized.....	.....	.....	.....	.....	.....	.....	.....	.....	1,005,126 21
Coal-gas enricher.....	.....	.....	.....	.....	.....	.....	.....	.....	47,371 48
Generator fuel.....	1,145,037 18	.....	80,763 20	34,320 34	35,422 18	26,883 63	16,820 71	1,241,986 22	3,125,539 36
Water-gas oil.....	2,083,908 16	.....	323,047 12	59,964 57	73,860 15	74,372 82	34,813 02	2,497,900 94	5,841,377 71
Purification supplies.....	20,897 87	.....	1,544 37	1,200 00	500 00	1,067 82	209 87	24,378 04	80,019 24
Miscellaneous works expenses.....	20,806 70	244 21	2,175 86	2,539 06	458 98	2,806 00	1,803 64	50,273 57	312,384 36
Total, fuel, supplies, etc.....	\$3,624,826 27	\$244 21	\$940,908 17	\$108,796 12	\$120,113 61	\$116,411 78	\$26,284 09	\$4,577,718 25	\$11,569,617 21
Repairs.....	\$44,281 54	\$1,887 16	\$6,078 10	\$1,919 62	\$208 84	\$870 70	\$578 70	\$26,112 66	\$156,287 44
Repairs.....	36,401 17	.....	2,577 02	1,978 90	.....	.....	.....	.....	.....
Repairs.....	5,966 30	.....	208 04	412 26	.....	.....	.....	.....	.....
Repairs.....	8,845 02	.....	60 90	.....	.....	.....	.....	.....	.....
Repairs.....	3,453 78	.....	1,144 26	.....	.....	.....	.....	.....	.....
Repairs.....	46,696 87	.....	8,860 28	8,389 18	8,688 51	2,896 27	.....	60,746 61	118,966 45
Repairs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs.....	77,664 24	.....	4,631 18	2,274 20	.....	.....	2,246 80	.....	.....
Repairs.....	5,968 87	.....	145 25	104 26	.....	.....	.....	.....	.....
Repairs.....	10,717 49	\$1,010 20	322 86	1,642 09	.....	.....	494 08	.....	.....

Repairs, miscellaneous equipment.....	22,023 43	3 902 66	610 87	771 00	2,055 37	6,032 13	411 03	151,774 03	563,724 66
Repairs, gas apparatus.....	185,074 13	4,519 96	5,710 96	4,991 74	48 46	72 51	5,397 44	4,276 66	35,016 15
Repairs of works' tools.....	3,415 16	2 74	.....	708 63	.....	.....	29 17	.....	.....
Total, repairs at works.....	\$219,469 10	\$6,609 76	\$14,766 28	\$10,002 35	\$7,404 18	\$9,371 61	\$4,305 31	\$271,928 59	\$874,277 70
Gas storage.....	\$105,086 82	\$14,594 16	\$4,307 23	\$1,531 04	.....	\$1,018 89	.....	\$126,538 19	\$308,967 03
Total, as reported (incl. residuals).....	\$4,500,585 16	\$24,412 13	\$401,521 59	\$135,082 88	\$136,253 76	\$143,733 36	\$69,924 01	\$5,411,512 89	\$14,160,746 12
Water-gas tar made.....	\$211,589 09	.....	\$10,737 92	\$7,433 80	\$9,885 65	\$1,787 22	\$958 63	\$242,392 31	\$716,550 26
Drip oil made.....	32,314 78	.....	1,531 00	.....	.....	932 22	301 44	35,129 44	150,747 58
Holder oil made.....	.....	.....	.....	6,948 26	3,750 00	.....	.....	9,698 26	9,698 26
Coal-gas residuals (§ 1, B).....	.....	.....	.....	.....	.....	.....	.....	.....	1,268,435 97
Less stock expense.....	.....	.....	.....	.....	.....	.....	.....	.....	10,617 03
Less residual expense.....	.....	.....	90 60	897 41	394 05	.....	349 40	1,061 46	197,333 04
Total credit on account of residuals.....	\$243,903 87	.....	\$12,298 32	\$13,084 65	\$13,241 60	\$2,719 44	\$910 67	\$286,153 55	\$2,007,592 99
Cost to manufacture.....	\$4,256,681 29	\$24,412 13	\$389,223 27	\$121,998 23	\$123,012 16	\$141,013 92	\$69,013 34	\$5,125,354 34	\$12,153,153 13

1 These companies manufacture water gas exclusively.

2 Gas purchased.

3 Includes Newtown Gas items as follows: Repairs of works and station structures, \$1,859.46; repairs of gas engines, \$84.59; repairs of holders, \$3,568.41; repairs of miscellaneous equipment, \$894.89; gas storage, \$10,210.08; total, \$16,617.43.

4 Respondent's returns are changed by transferring a credit of \$349.40 for residuals sold to operating revenues. Respondent's accounting for residuals is not clear.

TABLE XXXV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses — Continued  
 § 2. Production expenses per unit: Manufacturing cost of gas per M cu. ft. made (cents)

COMPANY	Gas-making labor	Boiler fuel	Gas coal and fuel under retorts	Generator fuel	Coal-gas enricher and water-gas oil	Miscellaneous supplies and expenses	Repairs at works	Gas storage	Total manufacturing expenses	Deduction for residuals	Net cost to manufacture gas
<b>COAL GAS:</b>											
<b>Consolidated System</b>											
Consolidated Gas	285.70	2.96	68.26	...	4.36	117.39	434.27	221.15	1,134.09	51.12	1,082.97
Astoria L., H. & P.	6.31	0.93	33.20	...	1.55	3.42	4.89	0.00	50.30	32.83	17.43
Central Union Gas	6.44	2.07	32.32	...	...	1.76	7.94	0.96	51.48	28.43	23.05
Average	6.33	1.09	33.16	...	1.34	3.44	6.34	0.63	53.53	33.36	30.36
...	1.62	1.87	...	6.99	12.43	1.41	1.50	1.31	27.05	2.45	24.03
...	2.20	0.94	...	6.24	14.09	0.96	1.28	0.00	25.70	2.63	23.07
...	2.12	2.02	...	7.00	12.03	0.59	1.61	0.30	25.67	1.84	23.83
...	2.23	2.02	...	7.08	13.76	0.71	1.50	0.71	26.01	2.69	23.32
...	2.54	1.78	...	7.27	11.98	0.52	1.50	1.18	26.87	2.28	24.59
...	2.12	1.79	...	7.04	12.72	0.70	1.43	0.28	26.07	1.42	24.65
...	4.09	3.10	...	9.52	12.72	1.23	2.50	...	34.16	0.01	34.15
...	4.09	1.69	...	6.83	12.90	0.93	1.47	0.60	36.56	2.86	34.51
<b>COAL GAS AND WATER GAS COMBINED:</b>											
Consolidated Gas	1.93	1.87	0.07	6.99	12.47	1.53	1.97	1.44	28.27	2.50	25.77
Astoria L., H. & P.	3.55	0.94	10.95	4.18	9.96	1.76	2.47	0.00	33.61	12.59	21.22
Central Union Gas	2.89	2.03	5.10	5.96	11.53	0.83	2.52	0.75	31.71	6.76	24.96
General average, Consol. system	2.67	1.62	3.97	6.06	11.51	1.23	2.04	0.60	29.70	5.84	23.86
Brooklyn Union System	3.36	2.15	...	7.10	12.57	0.66	1.40	0.74	27.93	1.51	26.47



OTHER COMPANIES										
Kings County Lighting.....	3.87	3.10	7.55	20.75	0.47	1.38	0.40	37.52	1.15	36.37
N. Y. & Richmond Gas.....	3.14	1.80	7.83	12.80	1.30	2.13	0.34	28.84	2.79	26.05
Brooklyn Borough Gas.....	1.86	1.95	7.52	15.53	0.46	1.57	.....	28.94	2.81	26.13
Queens Borough G. & E.....	4.48	3.00	7.12	19.67	1.04	2.48	0.27	38.06	0.72	37.34
Bronx Gas & Electric.....	4.30	1.72	7.87	16.13	0.88	1.99	.....	32.39	0.42	31.97
Average, other companies.....	3.50	2.53	7.43	17.84	0.73	1.76	0.27	34.06	1.62	32.44
General average, all companies.....	2.95	1.85	6.48	12.21	1.01	1.81	0.63	29.36	4.16	25.20

NOTE.—Accounts of the Uniform System for which no entries were reported are omitted from the table.

TABLE XXXV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses -- Continued  
 § 3. Expenses other than production expenses, and total operating expenses: (A) Consolidated system

Items or Expenses	Consolidated Gas Co.	Astoria Light, Heat & Power	New Amsterdam Gas	Central Union Gas	Standard Gas Light	New York Mutual Gas Light	Northern Union Gas	New York and Queens Gas	Total
Manufacturing expenses brought forward	\$1,845,638 04	\$1,951,974 51	\$1,107,534 53	\$763,877 21	\$320,367 88	\$633,006 24	\$5,673 85	\$97,215 93	\$7,027,798 79
Gas from other sources	4,406,765 53		Cr 516,454 95	Cr 27,993 87	24,624 83	Cr 143,895 63	490,330 97		4,436,350 48
Joint-facility charges -- net				114,100 89					114,100 89
Total production expenses	\$6,316,414 17	\$1,951,974 51	\$683,989 48	\$789,863 83	\$553,992 71	\$489,802 61	\$499,004 82	\$97,215 93	\$11,578,358 16
			\$91 91						\$315 82
	\$213,740 39		59,153 00	\$24,110 15	\$38,929 00	\$11,317 73	\$21,864 44	\$223 91	\$71,711 71
	68,674 89		14,641 92	11,993 00	22,152 28	10,807 46	5,936 23	2,598 21	104,913 18
	180,233 40		50,368 82	45,294 75	28,387 83	17,320 35	23,540 24	3,286 15	347,949 54
	377,071 06		57,078 51	42,797 29	36,331 17	20,299 13	27,413 25	13,627 31	474,617 71
			\$15,717 92						
	167,570 26		111,370 08	11,867 87	36,227 37	56,500 24	15,414 90	1,083 28	445,722 01
	60,800 16		21,289 91	10,201 28	23,536 09	19,505 70	8,787 58	175 95	144,357 57
	234,406 73		35,534 68	45,764 03	27,879 69	20,350 33	19,281 62	4,435 33	398,052 70
	17,604 60		3,237 87	571 15	402 99	779 73	1,764 87	76 06	28,507 87
	168,382 57		34,178 30	29,512 00	31,703 73	9,737 19	12,164 21	1,028 73	378,712 23
	3,496 06		1,907 28	1,339 99		2,097 83	784 87		8,626 02
				\$188,332 82			113,883 80		300,201 42
Total transmission and distribution expenses	\$1,421,430 10		\$404,560 09	\$400,789 23	\$326,560 73	\$198,915 69	\$249,710 49	\$27,319 95	\$3,947,396 46
Street-lamp operating	\$2,382 08			\$46 05			Cr \$308 80		\$1,945 91
Street-lamp repairs	Cr 437 70			169 13			180 25		
Total municipal street-lighting expenses	\$1,794 38			\$315 17			Cr \$128 65		\$1,945 91
Commercial administration	\$734,337 64		\$166,525 36	\$117,987 82	\$96,170 48	\$74,001 69	\$70,835 99	\$13,043 53	\$1,370,660 51
Promotion-office expenses	\$81,740 35		\$44,896 80	\$23,983 78	\$32,467 69	\$14,998 45	\$31,704 23		\$214,761 40
Advertising	\$1,384 00		2,140 05	7,733 38	3,736 97	9,314 53	1,807 36		76,695 84
Overhauling and soliciting	120,762 01		12,481 14	20,380 80	13,234 00	11,100 82	5,634 57	4,893 19	199,542 08
Total promotion of business	\$553,576 36		\$49,498 09	\$57,097 16	\$59,438 66	\$35,413 90	\$90,148 46	\$5,338 36	\$480,908 57

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TABLE XXV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses — Continued  
 § 3. Expenses other than production expenses, and total operating expenses: (B) Brooklyn Union system

ITEMS OF EXPENSE	Brooklyn Union Gas	Newtown Gas	Flatbush Gas	Woodhaven Gas Light	Jamaica Gas Light	Richmond Hill & Queens County Gas	Total
Manufacturing expenses brought forward.....	\$4,256,681 29	\$16,617 43	\$7,794 70	\$160,842 11	\$115,060 68	\$74,914 05	\$4,281,093 42
Gas from other sources.....	.....	496,800 02	474,674 73	.....	.....	.....	1,822,811 59
Total production expenses .....	\$4,256,681 29	\$613,417 45	\$482,469 43	\$160,842 11	\$115,060 68	\$74,914 05	\$5,603,406 01
.....	\$61,893 48	\$4,203 25	\$5,379 59	\$36 33	.....	\$26 45	\$71,539 11
.....	235,692 77	16,452 26	18,802 52	6,404 14	\$6,822 62	4,196 07	287,870 38
.....	37,545 90	3,190 01	4,008 54	1,086 68	1,725 98	596 48	48,102 83
.....	238,683 98	27,617 81	17,961 02	7,009 09	4,583 74	2,419 35	298,164 89
.....	254,805 98	22,824 64	22,989 07	7,448 42	6,472 75	3,635 15	317,314 02
.....	210,909 78	2,821 54	28,920 85	640 15	71 08	49 37	215,403 54
.....	53,196 91	18,842 18	28,570 23	5,105 23	4,423 37	4,177 14	114,325 06
.....	51,193 04	3,409 17	3,456 22	459 15	497 50	845 61	59,350 69
.....	176,728 46	10,727 10	9,510 35	3,535 45	2,483 89	1,863 60	204,863 85
.....	7,200 21	189 37	409 27	2 68	13 32	1 19	7,886 04
Total transmission and distribution expenses.....	\$1,327,481 41	\$109,847 33	\$111,937 45	\$31,075 83	\$26,896 52	\$17,300 36	\$1,624,810 41
Municipal street-lighting expenses <sup>1</sup> .....	\$747 98	.....	\$57 15	.....	.....	.....	\$805 73
Commercial administration.....	\$545,370 25	\$55,016 55	\$45,664 59	\$23,547 74	\$16,995 97	\$10,889 93	\$700,485 03
.....	\$77,095 51	\$6,009 40	\$4,248 85	\$969 70	\$3,146 88	\$851 31	\$92,321 65
.....	6,478 22	561 94	92 59	13 20	483 94	7 20	7,642 09
.....	84,598 15	3,178 56	4,268 12	969 99	1,083 43	932 52	45,080 77
Total promotion of business.....	\$118,171 88	\$9,749 90	\$8,609 56	\$1,952 89	\$4,719 26	\$1,791 08	\$144,994 51
Salaries and expenses, general officers.....	\$96,009 03	\$300 00	\$276 08	\$360 00	\$360 00	\$360 00	\$39,326 06
Salaries and expenses, general-office clerks.....	77,389 52	.....	2,573 57	.....	.....	.....	80,061 59
General-office supplies and expenses.....	31,155 01	.....	\$24 56	.....	.....	.....	31,379 57
General law expenses.....	18,364 83	10,972 72	269 06	4,801 55	4,214 57	4,136 48	43,949 16
Miscellaneous general expenses <sup>2</sup> .....	203,262 38	8,029 25	7,027 71	4,962 97	3,810 25	3,840 58	231,048 14
Repairs, general structures.....	18,728 38	568 69	101 39	.....	1,302 66	.....	19,696 02
Insurance.....	130,555 66	12,114 02	12,076 65	4,040 69	2,427 23	2,061 92	164,282 57

ansions.....	18,720 00	780 00	240 00	309 55	391 39	19 05	20,340 00
with damages.....	4,162 74	3,056 56	163 37		30 00		8,102 86
rinting.....	9,928 74	464 40			2,364 51	859 47	23,202 87
.....	48,367 64	6,599 31	2,066 06	1,392 88	653 26	413 64	55,204 66
.....	108,000 50	2,896 97	4,553 33	998 92	2,852 80	1,385 33	128,484 07
- balance.....	2,701 87	7,451 65	7,060 80	2,743 81	9 52		9,912 10
d supplies.....	Cr 8,251 94	Cr 378 29	Cr 553 68	Cr 74 74	Cr 101 48	Cr 80 06	Cr 9,185 18
Total general expenses enumerated.....	\$743,200 35	\$53,024 79	\$33,086 34	\$15,903 63	\$19,514 87	\$13,008 36	\$835,797 34
Cost of:							
General	\$6,904,603 16	\$740,812 50	\$636,844 53	\$236,343 43	\$152,834 42	\$117,874 99	\$8,949,928 08
Total operating expenses.....	41,609,146 63	476,579 50	470,286 13	429,576 92	418,738 19	411,859 77	48,088 91
	\$8,646,900 69	\$316,302 39	\$757,082 66	\$265,425 35	\$201,623 61	\$139,224 76	\$10,716,658 46

Notes — Amounts of the Uniforum System for which no entries were reported are omitted from the table.

system have charged to this account bonuses paid to employees. If, however, such bonuses were gratuities and in have been charged as appropriations of Surplus. The amounts are as follows: Brooklyn Union, \$66,663 80; Newtown, \$3,864 99; Jamaica, \$3,864 99, and Richmond Hill, \$3,864 99; total, \$80,364 18.

of \$2,106 89 were credited to Surplus. Under the accounting order they should have been credited to this account.

TABLE XXIV. Gas revenues, expenses and unit costs, 1916: (B) Details of operating expenses — Continued  
 § 3. Expenses other than production expenses, and total operating expenses: (C) Minor companies, and grand total for all companies

Items or Expenses	Kings County Lighting	New York & Richmond Gas	Brooklyn Borough Gas	Queens Borough & Electric	Bronx Gas & Electric	Total	Grand total, all companies
Manufacturing expenses brought forward . . .	\$389,223 27	\$121,998 23	\$123,012 16	\$141,013 92	\$69,013 34	\$844,260 92	\$12,153,153 13
Gas from other sources . . .	..	..	..	..	..	..	5,758,701 07
Joint-facility charges — net . . .	..	..	..	..	..	..	114,169 89
Total production expenses. . .	\$389,223 27	\$121,998 23	\$123,012 16	\$141,013 92	\$69,013 34	\$844,260 92	\$18,026,024 09
..	\$528 29	\$1,407 80	..	..	..	\$1,936 09	\$73,791 02
..	16,522 37	2,391 63	\$3,204 55	95,112 29	61,737 48	26,968 83	689,550 41
..	2,598 17	1,001 71	678 49	1,296 51	2,853 29	8,428 17	221,443 18
..	7,701 88	2,665 50	7,442 87	5,832 54	2,786 48	26,333 27	672,436 70
..	13,049 53	13,544 72	16,047 60	8,364 47	2,918 23	53,924 55	845,855 28
..	..	..	..	1,079 42	..	36,899 10	812,349 71
..	18,664 96	7,815 91	12,377 89	3,300 53	3,660 39	8,779 14	212,487 30
..	4,139 57	1,700 53	821 13	1,097 87	959 84	22,125 04	615,642 59
..	8,832 26	3,286 93	4,822 39	3,223 81	2,160 55	1,769 78	33,163 19
..	..	1,029 97	194 04	522 62	..	2,812 89	279,524 62
..	2,812 39	..	..	..	..	56 82	8,682 84
..	56 82	..	..	..	..	..	300,201 42
Total transmission and distribution expenses . . .	\$74,906 34	\$34,807 80	\$35,388 96	\$30,880 06	\$17,049 51	\$193,032 67	\$4,785,129 16
Street-lamp operating . . .	\$28,742 50	..	..	\$2,479 78	..	\$31,222 28	..
Street-lamp repairs . . .	3,555 98	..	..	Cr. 571 76	..	3,015 23	\$35,619 14
Total municipal street-lighting ex- penses . . .	\$32,298 48	..	..	\$1,908 02	..	\$34,287 50	\$36,619 14
Commercial administration. . .	\$39,298 59	\$17,405 72	\$25,140 61	\$13,035 23	\$6,869 01	\$101,749 16	\$2,072,894 70
Promotion-office expenses . . .	\$1,144 96	..	\$5,574 97	\$3,526 63	\$9,461 36	\$13,707 94	\$820,790 99
Advertising . . .	623 86	\$967 56	1,178 70	1,222 24	889 24	4,861 60	\$9,219 53
Caravanning and soliciting . . .	6,365 13	5,297 12	5,987 16	2,711 05	..	20,380 46	254,933 86
Total promotion of business	\$8,133 97	\$6,264 68	\$12,740 83	\$7,459 92	\$4,350 60	\$38,950 00	\$604,044 38

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TABLE XXXV. Gas revenues, expenses and unit costs, 1916: (C) Summary of gas sales, gas expenses, and fixed charges, eliminating duplications from inter-company sales  
§ 1. Absolute amounts

Items	Consolidated system	Brooklyn Union system	OTHER COMPANIES					Total	All companies combined
			Kings County Lighting	New York & Richmond Gas	Brooklyn Borough Gas	Queens Borough Gas & Electric	Brooklyn Gas & Electric		
Sales of gas to the public: M cu. ft. (Table XII, A) .....	27,588,967	14,685,578	934,406	413,991	419,622	332,414	189,775	2,200,208	44,565,753
Revenue (Table XXXV, A) .....	\$22,999,865 32	\$11,962,473 34	\$930,123 36	\$412,386 11	\$394,072 09	\$384,532 23	\$189,106 90	\$2,310,279 69	\$36,372,618 35
revenue .....	\$11,578,358 16	\$5,603,405 01	\$389,223 27	\$121,998 23	\$123,012 16	\$141,013 92	\$69,013 34	\$644,280 92	\$18,026,024 09
and other .....	\$4,436,389 48	\$1,322,311 59	.....	.....	.....	.....	.....	.....	\$5,758,701 07
revenue .....	\$144,436 89	.....	.....	.....	.....	.....	.....	.....	144,436 89
Net production expenses .....	\$8,997,531 79	\$4,281,083 42	\$389,223 27	\$121,998 23	\$123,012 16	\$141,013 92	\$69,013 34	\$644,280 92	\$12,122,886 13
Transmission .....	\$2,047,286 08	\$1,694,810 41	\$74,904 34	\$34,807 80	\$25,288 94	\$80,800 06	\$17,049 51	\$102,032 87	\$4,745,130 16
Deduct: .....	1,096,326 89	67,354 72	2,038 25	5 00	1,497 16	2,770 61	.....	\$8,111 02	1,109,892 19
Deduct: .....	90,639 98	178,974 82	16,561 52	10,086 44	14,010 09	12,238 63	\$8,276 14	62,171 82	337,766 08
Deduct: .....	300,201 43	.....	.....	.....	.....	.....	.....	.....	\$300,201 43
Net transmission and distribution expenses .....	\$1,451,318 39	\$1,381,460 87	\$56,266 57	\$18,716 56	\$19,881 71	\$15,870 88	\$13,774 37	\$124,549 53	\$3,967,948 99
expenses .....	\$1,945 91	\$435 78	\$32,339 48	\$17,406 73	\$35,140 61	\$1,906 03	.....	\$84,337 50	\$96,610 14
.....	1,270,000 51	700,485 08	39,398 56	.....	.....	13,685 23	\$6,949 01	101,749 16	\$973,894 79
.....	480,999 87	144,894 51	8,123 87	6,364 63	12,740 88	7,449 93	4,240 80	\$8,850 90	\$64,944 58
.....	1,407,776 14	\$85,797 84	57,483 70	26,174 78	35,269 76	\$3,235 63	20,743 71	199,805 39	\$3,456,436 77
.....	\$435,362 73	.....	.....	.....	.....	.....	.....	.....	\$435,362 73
Net general expenses .....	\$972,513 41	\$685,797 34	\$57,483 70	\$26,174 78	\$35,269 76	\$43,225 63	\$30,743 71	\$192,865 39	\$2,051,176 04
Total of foregoing expenses .....	\$11,174,800 78	\$7,894,898 90	\$463,745 88	\$190,559 78	\$316,044 07	\$323,518 84	\$114,780 08	\$1,336,613 70	\$19,805,760 38
General amortization .....	\$82,636 96	\$1,707,041 52	\$30,016 30	\$19,465 94	\$45,425 83	\$6,455 15	\$17,509 05	\$177,909 88	\$2,708,171 06
Total operating expenses as adjusted .....	\$12,057,437 74	\$9,601,925 42	\$493,761 78	\$310,025 72	\$361,469 70	\$330,006 99	\$132,289 69	\$1,514,515 53	\$22,573,940 44
Taxes .....	\$2,265,980 13	\$73,596 71	\$74,976 50	\$24,446 09	\$27,519 19	\$1,634 90	\$10,235 08	\$169,709 83	\$2,496,004 16
Uncollectible bills .....	\$4,044 67	\$6,311 01	\$7,586 70	\$198 24	\$1,178 51	\$263 06	\$789 03	\$9,626 44	\$150,503 13
Total revenue deductions as adjusted .....	\$16,377,859 54	\$10,381,726 14	\$708,284 07	\$384,668 08	\$290,156 30	\$310,828 85	\$149,364 40	\$1,584,131 07	\$26,068,748 78



Operating income as adjusted.....	\$7,722,005 78	\$1,940,737 20	\$224,853 20	\$177,693 08	\$103,915 89	\$73,703 83	\$43,852 50	\$026,123 62	\$10,202,871 40
Interest, rents, etc. (net).....	(1)	725,448 57	179,454 18	75,135 04	88,544 43	66,735 19	32,883 87	442,773 71	(2)
Net income.....	(3)	\$1,215,289 69	\$45,404 11	\$102,578 03	\$15,371 46	\$6,917 69	\$13,000 63	\$180,264 91	(4)
*The net deduction is reached as follows:									
Rest charged against operating income—net ..		\$14,346 03	\$3,519 10			\$445 00		\$3,954 18	\$39,480 20
Deductions from gross corporate income.....		3,732,618 48	182,478 66	\$77,220 63	\$80,274 10	\$7,418 28	\$33,303 28	449,854 96	5,141,318 69
Total.....		\$3,773,717 53	\$185,997 76	\$77,220 63	\$80,274 10	\$7,943 28	\$33,303 28	\$453,819 08	\$5,200,726 89
Less "other income".....		8,080,738 45	8,548 86	9,006,40	890 67	\$1,977 00	1,499 41	11,946 24	8,890,526 79
Net deduction.....		Cr 24,507,081 87	\$725,448 57	\$75,125 04	\$63,544 43	\$66,786 19	\$32,883 87	\$442,773 71	Cr 24,188,801 69



PER CENT DISTRIBUTION OF RECEIPTS									
Receipts from sales of gas (in thousands)									
	\$22.10	\$11.943	\$0.30	\$112	\$204	\$345	\$180	\$2,310	\$26,173
ratio)	50.57	61.81	62.65	46.21	64.83	60.47	60.65	57.86	54.73
.....	10.21	7.30	8.17	5.93	6.98	5.60	5.41	6.91	9.04
.....	0.30	0.39	0.81	0.06	0.30	0.07	0.39	0.43	0.88
.....	3.90	14.37	4.20	4.72	11.53	14.60	9.26	7.70	7.61
Income deductions (less "other income")	(1)	6.07	19.28	18.22	22.47	17.37	17.37	19.17	(1)
Surplus for year	(1)	10.16	4.88	24.87	8.90	1.80	6.92	7.93	(1)
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
PER CENT DISTRIBUTION OF EXPENSES									
Cost of supplying gas, exclusive of amortization, fixed charges, etc. (in thousands)									
	\$11.175	\$7,304	\$453	\$191	\$316	\$332	\$115	\$1,337	\$19,006
.....	62.62	57.90	66.79	64.02	56.94	60.65	60.14	63.16	60.90
.....	12.90	18.68	9.66	9.82	9.20	6.83	12.00	9.82	14.86
.....	0.02	0.01	5.55	.....	.....	0.82	.....	2.56	0.18
.....	11.37	9.47	6.74	9.13	11.64	5.60	5.99	7.61	10.41
.....	4.30	1.96	1.40	3.29	5.90	3.21	3.79	2.92	3.24
.....	3.70	11.98	9.98	13.74	16.52	22.89	18.08	14.43	10.31
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

NOTE.—Production costs per unit made are shown in § 2 of Division B.  
 1 Owing to the fact that the Consolidated Gas is a holding company, receiving a large income from companies not included in this table (electrical companies), this figure would have no significance. See analysis at end of Division C, § 1.



DISCOUNTS AND ABATEMENTS DEDUCTIBLE FROM SALES TO OBTAIN FAVORABLE RATES									
Commercial motor vehicles	\$5,205 00	\$3,705 44	\$4,004 53	\$18,393 14	\$9,898 24	\$388 26	\$0 00	\$322 28	\$37,816 24
Commercial motor vehicles	.....	10,072 56	19,072 55	38,431 12	2,872 58	3,404 68	.....	.....	103,780 96
Commercial motor vehicles	.....	\$2,419 21	2,734 28	77,686 02	\$2,873 46	\$848 07	.....	.....	15,044 57
Other (specified in footnotes)	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total discounts and abatements	\$5,043 11	.....	.....	\$112,410 28	\$15,743 36	\$4,551 55	\$942 02	\$883 14	\$150,241 67

<sup>a</sup> Includes \$850.05, private incandescent street-lighting, and \$181.40, metered municipal incandescent street-lighting. government light, and \$2,244.89, U. S. government power.

government light, and \$2,244.89, U. S. government power.

for a joint-facility arrangement with the New York Edison, which should have been reported as joint-cost revenues on preceding

**Municipal street lighting.**

**Municipal street lighting.**

### Municipal street lighting → Incandescent

**• Municipal street lighting — in**

• Municipal street lighting — \$90.09; commercial flat-rate power

300,000,000

• Municipal street lighting, 3000  
• Municipal street lighting — inc

100

municipal heat and power, \$10.43; commercial flat-rate lighting,

\$205.47; miscellaneous sales of current, \$1,214.59, lighting municipal buildings. 1984-92: commercial fast-rate

\* Municipal street lighting, \$862.63; lighting municipal buildings, \$5.44.

**10 Municipal street lighting — in accordance.**

TABLE XXVI. Electrical revenues, expenses and unit costs, 1916: (B) Details of operating expenses and other revenue deductions

Items	CONSOLIDATED GAS SYSTEM				Edison Electric Illuminating (Brooklyn)	Richmond Light & Railroad (Lighting department)	Flatbush Gas (Electrical department)	Queens Borough Gas & Electric (Electrical department)	Bronx Gas & Electric (Electrical department)	Grand total
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.	Total						
PRODUCTION										
Station superintendence and care...	\$83,112 11	\$23,606 93	\$4,177 21	\$110,896 25	\$41,404 72	—	\$6,038 91	—	\$3,947 57	—
Boiler labor.....	210,090 98	39,689 41	5,663 26	255,443 65	115,880 75	—	12,337 89	—	—	—
Engine labor.....	96,839 17	127,132 14	2,715 67	128,186 98	46,679 92	—	10,285 40	—	11,437 16	—
Electric labor.....	59,449 80	23,448 21	6,330 90	89,228 91	28,678 15	—	5,056 94	—	—	—
Total power-plant labor.....	\$450,992 06	\$113,876 69	\$18,887 04	\$583,755 79	\$232,643 54		\$33,719 14	\$16,667 16	\$14,384 73	\$924,491 25
Water for steam power and gas.....	\$26,750 81	\$2,175 68	\$646 30	\$29,572 79	\$21,276 62		\$688 77	\$240 00	\$1,219 83	\$54,636 41
Lubricants for power.....	11,091 80	972 35	490 57	12,554 72	5,317 54		371 70	1,538 19	721 32	22,224 53
Production supplies.....	33,171 30	4,953 18	858 87	38,988 35	7,553 52		541 45	—	—	47,088 32
Station expenses.....	110,891 84	10,763 56	2,046 49	123,701 89	12,483 13		3,982 74	3,125 99	2,620 56	148,727 58
Total supplies and station expense.....	\$181,905 75	\$18,869 77	\$4,048 23	\$204,817 75	\$46,636 81		\$6,173 73	\$4,804 18	\$4,561 71	\$272,676 84
Fuel for steam.....	1,929,074 14	614,686 41	19,408 26	2,563,168 81	988,160 03		59,679 36	43,844 20	16,061 63	3,753,766 71
Total supplies and station expense.....	\$3,110,979 89	\$633,556 18	\$23,450 49	\$3,767,986 56	\$1,084,796 84		\$66,264 02	\$48,748 38	\$19,623 23	\$4,081,443 55
Repairs, power-plant buildings.....	\$39,117 31	\$6,644 08	\$2,727 32	\$48,488 71	\$11,258 96		\$2,035 86	\$7,856 60	\$343 20	\$73,427 69
Repairs, furnaces and boilers.....	72,001 17	8,374 86	5,097 70	85,473 73	30,436 62		1,432 41	—	—	—
Repairs, boiler apparatus.....	53,559 06	10,935 60	956 61	65,451 27	45,379 79		1,924 16	6,147 48	2,759 11	299,372 45
Repairs, steam accessories.....	30,742 73	7,743 46	854 37	39,345 56	7,078 50		315 74	—	—	—
Repairs, reciprocating engines.....	1,394 38	.....	307 36	1,701 74	164 00		28 98	—	—	—
Repairs, steam turbines.....	17,013 22	5,181 46	299 90	23,494 58	4,340 11		4,983 78	4,407 21	452 02	84,854 25
Repairs, other steam-engine equip-ment.....	35,228 71	6,730 40	664 31	42,623 42	.....		540 96	—	979 09	—
Repairs, electric generators.....	11,286 92	722 60	1,798 39	13,807 91	608 61		101 03	1,056 96	384 63	47,288 98
Repairs, accessory elec. equipment.....	20,436 64	3,278 20	282 43	23,997 27	4,269 76		1,392 05	—	—	—

	2,325 37 4,206 20	1,245 31 314 03	131 29 119 25	4,000 17 4,930 07	603 35 59 35	300 34 77 09 36 56	1,204 80 40 89 20 13	11,914 27
Repairs, station tools and imp'l'm. Repairs, main station equipment.....								
Total repairs at sta- tions.....	9287,630 31	951,303 59	313,200 09	9343,214 43	3104,549 26	931,261 12	930,863 05	94,930 31
Total cost of power gen- erated.....	33,849,831 76	3798,313 46	935,808 56	33,704,066 79	61,371,963 03	3168,607 43	936,379 59	95,479,792 54
Electric energy from other sources.....	9818,000 63	3340,535 56	9236,891 31	61,365,696 49	.....	.....	.....	61,201,001 63
TRANSMISSION								
Joint transmission expenses—De- partmental.....	.....	.....	.....	.....	33,900 46	.....	.....	33,900 46
Transmission pole-and-fixture repairs.....	39 80	.....	33,844 33	63,353 26	3586 96	.....	.....	2,943 80
Transmission underground-cable repairs.....	.....	.....	248 47	268 47	11,616 83	.....	.....	11,875 30
Overhead transmission system re- pairs.....	269 28	.....	1,977 73	2,377 11	.....	.....	.....	2,320 34
Underground transmission system repairs.....	41,720 67	615,231 39	.....	56,951 90	23,192 39	.....	.....	30,144 29
Substation labor.....	813,135 23	36,304 94	23,973 63	373,313 00	100,000 73	1,151 91	31,471 00	476,876 63
Substation supplies and expenses.....	51,145 47	11,654 46	6,034 07	67,533 00	8,873 91	16 53	95 37	78,923 32
Repairs of substation buildings.....	18,843 80	1,799 47	1,943 76	13,636 89	1,634 17	.....	.....	20,260 00
Repairs of substation equipment.....	48,397 17	9,068 31	4,943 77	60,433 26	10,392 14	371 47	140 35	71,933 43
Total.....	3463,302 03	373,063 41	939,793 96	3581,054 41	3161,174 63	93,129 83	31,706 73	374,260 13

re and the figure for sales of current to "Other electrical corporations" in Division A is due to revenue from  
 Westchester Lighting, \$120,318.63; to the New York & Queens Electric, \$570 (reported as income by the New  
 York but for which the latter company had not received an invoice prior to the close of the year) and \$19.53 reported  
 by the operations, which presumably was charged to an operating-expense account.

TABLE XXXVI. Electrical revenues, expenses and unit costs, 1916: (B) Details of operating expenses and other revenue deductions — Continued

Items	CONSOLIDATED GAS SYSTEM				Edison Electric Illuminating (Brooklyn)	Richmond Light & Railroad (Lighting department)	Flatbush Gas (Electrical department)	Queens Borough Gas & Electric (Electrical department)	Bronx Gas & Electric (Electrical department)	Grand total
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.	Total						
ENERGY STORAGE										
Storage-battery labor.....	\$15,780 67			\$15,780 67	\$4,813 75					\$20,594 42
Storage-battery supplies.....	3,461 37			3,461 37	1,339 63					4,801 00
Storage-battery renewals.....					2,649 83					2,649 83
Repairs of storage-battery accessories.....	7,939 59			7,939 59	370 38					8,309 97
Total.....	\$27,181 63			\$27,181 63	\$9,173 59					\$36,355 22
DISTRIBUTION										
Electric-distribution superintendence.....	\$33,320 52	\$3,638 60	\$43,367 39	\$134,326 51	\$33,534 77	\$2,287 76	\$16,409 26	\$3,887 64	\$1,737 57	\$192,183 51
Electric-distribution maps and records.....	60,832 15	21,782 67	33,933 10	116,537 92	25,251 84	1,643 23	3,911 56		2,835 67	174,985 13
Electric-distribution office expense.....	17,307 40	1,519 70	2,340 26	21,167 36	998 80		521 14	401 88	1,615 73	
Setting and removing meters and transformers.....	807,490 99	93,289 68	12,065 56	912,836 23	141,794 06	2,342 51	13,839 24	3,821 27	3,419 90	1,078,053 21
Joint distribution expense — Dr.....			899 40	899 40	3,481 78					4,381 18
Distribution pole-and-fixture repairs.....	39,148 41		29,275 16	68,423 57	19,548 39	5,898 83	4,579 10	6,753 92	2,287 15	107,490 96
Distribution underground-conduit repairs.....			416 75	416 75	34,516 79		979 90	307 33		36,220 77
Overhead distribution system, repairs.....	24,794 56		23,945 23	48,739 78	38,179 15	10,452 35	5,015 90	3,954 72	3,491 53	109,833 43
Edison-tube system, repairs.....	57,598 53			57,598 53	17,442 53					75,041 06
Other underground distribution system repairs.....	120,957 61	29,359 94	1,531 46	151,899 01	44,875 27		5,139 92	164 02		202,078 22
Repairs of electric services.....	142,698 44	8,972 17	18,116 00	169,786 61	22,045 57	1,283 58	2,230 86	2,713 08	2 99	216,249 92
Repairs of transformers.....	10,086 42	3,818 03	447 63	14,352 07	2,919 17		463 03	352 97		
Electric-meter operation.....	175,735 87	19,947 97	12,041 93	207,775 77	61,925 05	4,185 59	7,509 45	2,563 11		314,898 44
Electric-meter repairs.....	17,232 75	3,718 69	1,453 35	22,459 79	6,992 46		211 57	661 20	614 45	
Total.....	\$1,556,233 65	\$191,047 44	\$196,187 02	\$1,943,468 11	\$453,505 63	\$28,043 85	\$60,810 92	\$25,781 14	\$16,004 99	\$2,627,614 64



COMMERCIAL UTILIZATION									
Commercial arc labor	29,756 65	259 44	\$148 94	62,965 00	289 91	\$7 00	30 80	94,451 74	
Commercial arc supplies	1,275 52	57 50	55 33	1,333 45	55				
Commercial arc repairs	26,723 25	26 36	22 29	26,723 00	61 30	5 00		26,848 29	
Commercial incandescent installation	158,533 25	54,933 31	.....	318,500 57	64,933 91	737 20	3,131 80	9418 12	
Commercial incandescent repairs	400,033 45	103,505 01	10,617 30	514,155 79	149,639 77	6,477 53	.....	503 00	
	333,303 54	5,649 15	1,143 10	240,694 79	44,165 26	1,291 14	.....	543,305 10	
	135,240 97	31,648 72	6,233 66	173,133 35	72,352 65	323 35	307 95	540 21	
Total	\$964,590 77	\$106,333 49	\$18,276 72	\$1,178,609 98	\$331,943 65	\$1,072 64	\$3,440 25	\$1,451 39	\$1,534,576 24
MUNICIPAL UTILIZATION									
Municipal arc labor	266,800 27	26,431 54	\$50 70	273,372 51	53,036 51	Cr. 2222 10	.....	575,400 02	
Municipal arc supplies	32,128 52	438 28	.....	32,566 80	373 65	2 90	30 83	32,719 26	
Municipal arc repairs	19,417 24	.....	122 54	19,639 78	2,791 67	.....	.....	22,333 35	
Municipal incandescent installation	2,561 67	213 30	1,022 03	3,797 00	6,390 75	.....	.....	.....	
Municipal incandescent repairs	54,507 14	12,119 26	57,610 34	124,236 74	73,749 63	16,310 58	3,953 86	5,437 80	241,680 13
Municipal incandescent repairs	14,761 87	6,221 58	15,003 94	35,997 39	10,753 27	5,027 42	1,332 84	.....	57,405 81
Total	\$190,266 71	\$25,454 04	\$73,909 56	\$289,610 30	\$97,065 48	\$21,119 80	\$5,237 52	\$5,437 80	\$430,349 62
COMMERCIAL AND PROMOTION									
Promotion — office expenses	3298,997 11	578,964 70	58,041 53	3386,003 34	336,812 72	350 78	94,530 53	33,006 07	3431,990 30
Advertising — electric	350,649 22	38,956 27	9,076 82	396,681 31	57,482 10	1,438 10	1,219 78	795 14	459,745 80
Canvassing and soliciting	263,043 91	27,153 91	21,612 16	341,709 99	89,772 04	3,397 06	1,647 55	.....	437,880 16
Promotion wiring and devices	6,328 26	4,647 76	2,578 51	13,552 62	7,564 65	10 75	.....	.....	21,301 40
Total	\$949,018 50	\$149,721 04	\$41,209 02	\$1,139,947 16	\$191,631 51	\$4,796 69	\$7,397 86	\$3,880 21	\$1,350,918 66
COMMERCIAL ADMINISTRATION									
Commercial administration	\$705,781 73	\$76,344 22	\$45,654 66	\$829,780 61	\$151,466 61	\$11,493 74	\$11,294 20	\$6,142 14	\$1,029,284 28

Includes accounts not listed: Repairs to distribution tools, \$4,879.49; Miscellaneous distribution expenses, \$11,419.32.

TABLE XXXIV. Electrical revenue, expenses and unit costs, 1916: (B) Details of operating expenses and other revenue deductions — Continued

Items	Consolidated Gas System				Edison Electric Illuminating (Brooklyn)	Richmond Light & Railroad (Lighting department)	Flatbush Gas (Electrical department)	Queens Borough Gas & Electric (Electrical department)	Bronx Gas & Electric (Electrical department)	Grand total
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.	Total						
General Expenses										
Salaries and expenses of general officers	\$137,070 84	\$17,033 93	\$23,600 23	\$177,414 98	\$30,341 12	\$9,178 45	\$463 97	\$11,313 34	\$5,537 36	\$203,448 33
Salaries and expenses of general office clerks	308,000 33	95,032 37	39,463 02	518,424 72	154,147 03	3,475 37	4,706 34	7,591 15	1,763 05	690,105 35
General-office supplies and expenses	231,248 05	83,100 72	14,002 02	398,340 69	84,107 48	358 24	342 77	2,394 23	2,301 05	487,764 46
General law expenses	107,990 00	20,980 92	12,119 79	141,090 71	85,000 00	1,497 18	107 73	1,537 94	391 68	239,615 21
Miscellaneous general expenses	427,416 32	84,631 89	23,785 78	535,833 90	116,754 89	3,370 18	8,420 36	5,305 79	...	669,774 81
Repairs of general structures	...	...	...	...	16,331 38	...	61 30	439 60	171 17	15,993 36
Insurance	221,192 22	39,525 21	20,163 62	280,881 05	41,213 90	18,253 85	32,879 44	16,272 46	3,339 41	392,840 13
Relief department and pensions	104,530 23	430 00	7,733 34	112,752 57	53,732 77	...	...	...	...	185,475 34
Franchise requirements	...	...	4,518 49	4,518 49	18,867 57	1,075 66	...	...	...	24,461 73
Accidents and damages	40,338 70	2,856 83	9,413 61	52,609 14	71,497 46	75 00	384 73	...	...	124,596 65
Law expenses connected with	...	...	...	...	...	...	...	...	...	...
suing	848 73	...	13,304 79	848 73	...	...	...	...	...	948 73
expenses	65,937 56	25,262 26	17,597 05	104,594 61	64,475 01	1,012 05	1,492 15	2,399 15	694 98	174,957 56
-balance	(1)	(3)	17,535 56	17,535 56	81,078 84	3,257 74	4,043 06	3,275 81	...	108,257 50
id supplies	14,461 63	...	Cr 665 01	13,890 62	90,834 39	12,754 15	8,129 27	8,191 66	4,540 04	143,005 07
-Cr	...	Cr 14,000 31	Cr 32,115 54	Cr 14,000 31	1,061 39	Cr 3,609 64	Cr 1,188 68	372 70	...	Cr 18,864 31
	Cr 4,572 75	Cr 29,745 88	Cr 32,115 54	Cr 51,891 28	Cr 9,328 09	Cr 1,075 66	...	...	...	Cr 234,873 11
	...	...	...	Cr 4,572 75	...	Cr 41,660 38	...	...	...	Cr 46,133 08
Total	\$1,830,390 85	\$285,517 23	\$189,630 64	\$2,305,538 73	\$785,127 40	\$9,063 00	\$59,830 44	\$58,704 90	\$16,547 71	\$3,236,107 34
Total operating expenses, exclusive of general amortization	\$10,269,405 26	\$2,139,510 48	\$935,054 46	\$13,394,070 20	\$3,553,007 12	\$150,801 11	\$276,023 45	\$190,891 25	\$90,876 17	\$17,045,439 30
General amortization	\$1,133,195 70	\$157,488 54	\$73,808 02	\$1,414,492 35	756,130 03	116,690 48	\$137,190 63	54,140 49	12,490 34	\$2,503,034 23

Total operating expenses inclusive of general amortization.....	\$11,543,600 08	\$2,396,899 02	\$909,863 48	\$4,799,442 46	\$4,321,137 13	\$367,481 56	\$413,214 05	\$254,031 74	\$109,156 51	\$20,154,483 32
Unrecoverable bills.....	57,545 21	15,276 50	5,730 11	75,551 82	29,676 35	5,340 65	1,135 37	175 50	657 64	115,540 14
Tax accruals.....	1,549,549 85	308,963 84	71,575 51	2,320,099 20	663,768 62	20,263 35	25,753 49	21,045 25	9,163 54	3,057,100 43
Total operating expenses, taxes, etc.....	\$13,449,708 02	\$2,711,239 36	\$1,087,169 10	\$7,195,113 43	\$5,019,563 09	\$393,074 56	\$439,134 84	\$275,253 47	\$112,976 66	\$23,331,134 10

Clearing account; total charges, \$393,897.59, distributed as follows: Operating expenses, \$180,828.67; Fixed capital, \$207,237 10. Accounts receivable, \$120,-

59.77;  
Incom-  
each),  
\$22,-  
round  
59.89;  
electric  
47.35;  
pany's

TABLE XXXVI. Electrical revenues, expenses and  
§ 1. Generating cost per 10

ITEMS	CONSOLIDATED		
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.
Kw. hours generated.....	636,093,893	227,748,000	4,074,625
Power-plant labor.....	0.71	0.50	4.64
Fuel.....	3.03	2.70	4.76
Other station supplies and expense.....	0.29	0.08	0.99
Repairs at stations.....	0.45	0.23	3.28
Total, generating cost.....	4.48	3.51	13.65
§ 2. Unit cost per 10			
Kw. hours sold.....	541,834,352	204,928,026	29,523,207
Operating revenue.....	44.91	24.14	58.99
REVENUE DEDUCTIONS			
Production expense:			
Current generated per unit generated <sup>1</sup> .....	4.48	3.51	13.65
Current purchased per unit purchased.....	14.21	24.40	6.87
Combined average cost per unit generated and purchased..	5.29	4.71	7.62
Current used by companies or unaccounted for per unit sold <sup>11</sup> .....	1.48	0.85	1.95
Total per unit sold <sup>12</sup> .....	6.77	5.56	9.57
Transmission expense.....	0.87	0.36	1.31
Storage expense.....	0.05		
Distribution expense.....	2.87	0.93	6.64
Commercial utilisation expense.....	1.78	0.96	0.62
Municipal street-lighting expense.....	0.35	0.12	2.50
Promotion expense.....	1.75	0.73	1.40
Commercial administration expense.....	1.30	0.38	1.55
General expense.....	3.38	1.40	6.42
Total operating exps., excl. amortisation.....	19.12	10.44	30.01
General amortisation.....	2.18	0.77	2.50
Total operating expenses.....	21.30	11.21	32.51
Tax accruals.....	3.41	1.95	2.43
Uncollectible bills.....	0.11	0.07	0.19
Total revenue deductions.....	24.82	13.23	35.13

<sup>1</sup> The ratios, etc., in this column are based upon totals that include the system figures shown in column 4 instead of the gross totals for the Consolidated Gas system. The basic data are therefore not quite identical with the figures in the last column of Divisions A and B.

<sup>2</sup> See note 6.

<sup>3</sup> Includes \$19.32 for power purchased and used by the New York Edison in its own operations.

<sup>4</sup> Includes 173,299 kw. hours supplied to meet franchise requirements.

<sup>5</sup> Not a cross-total. Consists of 640,962,361 kw. hours sold to consumers, 8,938,386 sold by New York Edison to Yonkers Electric; 173,299 supplied by New York Edison to meet franchise requirements; 21,631,310 (net) sold by United to Westchester Lighting, and 57,000 sold to New York & Queens by New York Edison but not reported by the former as received during the year.

<sup>6</sup> Includes 80,675 kw. hours supplied to meet franchise requirements. In addition 10,682,950 kw. hours were sold at cost to the railroad department and to the Staten Island Midland.

<sup>7</sup> Consists of sales of current exclusive of sales to other electrical companies, \$28,988,588.17, plus \$123,880.68 sales of New York Edison to Yonkers Electric; \$120,218.63, net sales of United to

unit costs, 1916: (C) Unit costs and operating ratios  
kw. hours generated (cents)

Gas System		Edison Electric Illg. (Brooklyn)	Richmond Light & R.R. (Lighting depart- ment)	Flatbush Gas (Electrical depart- ment)	Queens Borough G. & E. (Electrical depart- ment)	Bronx Gas & Electric (Electrical depart- ment)	All com- panies
SYSTEM (NET OR CONSOLI- DATED) TOTAL, EXCLUD- ING DUPLICATIONS FROM INTER-COMPANY SALES	Basic amounts						
Unit costs							
867,916,518	—	238,910,200	21,361,509	8,806,297	6,181,880	3,134,100	1,146,310,504
583,755 79	0.67	0.97	2.03	3.83	2.70	4.59	0.80
2,563,168 81	2.95	4.14	4.58	5.76	7.09	4.81	3.28
204,817 75	0.24	0.19	0.29	0.63	0.79	1.45	0.24
352,314 43	0.41	0.44	0.99	1.46	3.38	1.59	0.45
\$3,704,056 78	4.27	5.74	7.89	11.68	13.96	12.44	4.77

kw. hours sold (cents)

\$671,762,356	.....	187,310,588	\$5,827,691	5,767,889	4,133,270	2,026,271	876,828,065
\$29,639,565 49	44.12	43.41	85.71	94.35	100.85	84.01	44.94
\$3,704,037 46	4.27	5.74	7.89	11.68	13.96	12.44	4.74
	4.27	5.74	<sup>10</sup> 6.95	11.68	13.96	12.44	4.74
	1.24	1.59	5.78	6.15	6.92	6.81	1.40
\$3,704,037 46	5.51	7.33	12.73	17.83	20.88	19.25	6.14
\$581,054 41	0.87	0.86	0.37	.....	0.41	0.10	0.85
27,181 63	0.04	0.05	.....	.....	.....	.....	0.04
1,943,468 11	2.89	2.42	4.81	10.54	6.24	7.90	2.88
1,178,699 98	1.75	1.77	0.18	3.13	0.83	0.72	1.75
289,510 30	0.43	0.52	3.63	2.10	1.28	2.68	0.49
1,139,947 16	1.70	1.02	0.82	0.57	1.79	1.92	1.54
829,780 61	1.24	0.81	1.97	3.31	2.73	3.03	1.18
2,305,834 73	3.43	4.19	<sup>12</sup> 1.38	10.37	14.20	9.15	3.69
\$11,999,514 39	17.86	18.97	25.89	47.85	48.36	44.75	18.56
1,414,492 26	2.11	4.10	20.01	23.79	13.10	6.16	2.85
\$13,414,006 65	19.97	23.07	45.90	71.64	61.46	50.91	21.41
<sup>14</sup> 2,320,099 20	3.45	3.54	3.47	4.12	5.09	4.52	3.49
78,551 82	0.12	0.16	0.92	0.20	0.04	0.33	0.13
\$15,812,657 67	23.54	26.77	50.29	75.96	66.59	55.76	25.03

Westchester Lighting; \$570 sales of New York Edison to New York & Queens, which was not reported by the latter company, and \$406,308.01, miscellaneous revenues.

<sup>8</sup> Brought down as per unit sold.

<sup>9</sup> Exclusive of \$1,385,455.81 for power purchased from system companies of which \$19.32 represents cost of 644 kw. hours received from the United by the New York Edison but not included by the latter company in the charge for power purchased as it was used in the company's own operations.

<sup>10</sup> This ratio is based on the total current generated after deducting current transferred to the company's railroad department; and on the production expense, after deducting the amount charged to the railroad department for direct cost of power.

<sup>11</sup> Difference between preceding and following lines.

<sup>12</sup> Energy purchased is included in the case of the ratios for the three Consolidated companies.

<sup>13</sup> Includes a credit of \$41,560.28 for charges made to the company's railroad department and to the Staten Island Midland for amortisation and insurance.

<sup>14</sup> See note 10, page 291.

TABLE XXXVI. Electrical revenues, expenses and  
§ 2. Unit cost per r

ITEMS	CONSOLIDATED		
	New York Edison	United Electric L. & P.	New York & Queens Electric L. & P.
<b>INCOME ITEMS</b>			
Operating income applicable to corporate and leased properties...	20.09	10.91	23.86
Rent deductions.....	3.04	3.31	0.50
Operating income applicable to corporate properties...	17.05	8.60	23.36
Other operating income.....			
Non-operating income.....	3.15	0.38	0.65
Gross corporate income.....	20.20	8.98	24.01
Interest, etc.....	3.62	4.37	9.11
Net corporate income.....	16.58	4.61	14.90
<b>§ 3. Distributive</b>			
Revenues.....	\$24,336,449 39	\$4,946,888 27	\$1,741,683 64
Per cent disposition:			
Operating expenses, excl. of amortization (the operating ratio).....	42.57	43.25	50.87
Amortization.....	4.86	3.18	4.24
Uncollectible bills.....	0.24	0.31	0.33
Tax accruals.....	7.60	8.06	4.11
Rent deductions.....	6.77	9.56	0.85
Interest deductions, etc., less non-operating income.....	1.04	16.56	14.34
Net corporate income.....	36.92	19.08	25.26
Total.....	100.00	100.00	100.00
Operating expenses, excl. amortization.....	\$10,359,405 26	\$2,139,510 48	\$886,054 46
Per cent distribution:			
Production expense.....	35.41	53.25	31.86
Transmission expense.....	4.52	3.46	4.38
Storage expense.....	0.26		
Distribution expense.....	15.02	8.93	22.14
Commercial utilization expense.....	9.31	9.15	2.06
Municipal street-lighting expense.....	1.84	1.19	8.33
Promotion expense.....	9.16	7.00	4.65
Commercial administration expense.....	6.81	3.66	5.16
General expense.....	17 67	13.36	21.40
Total.....	100.00	100.00	100.00

<sup>1</sup> The ratios, etc., in this column are based upon totals that include the system figures shown in column 4 instead of the gross total for the Consolidated Gas system. The basic data are therefore not quite identical with the figures in the last column of Divisions A and B.

<sup>2</sup> Exclusive of appropriations for "contingency," \$2,382,089.75, and to "employees for faithful and efficient service," \$95,749.65, which were shown by the companies as deductions from gross income but which are here transferred to Surplus in accordance with the requirements of the accounting order.

<sup>3</sup> Should include \$10,243.17 tax on bondholder's income reported by the company as a charge to tax accruals. See note 10 on last double-page of Division B.

unit costs, 1916: (C) Unit costs and operating ratios — Concluded  
 kw. hours sold (cents) — Concluded

GAS SYSTEM							
SYSTEM NET (OR CONSOLIDATED) TOTAL, EXCLUDING DUPLICATIONS FROM INTER-COMPANY SALES		Edison Electric Illg. (Brooklyn)	Richmond Light & R.R. (Lighting department)	Flatbush Gas (Electrical department)	Queens Borough G. & E. (Electrical department)	Bronx Gas & Electric (Electrical department)	All companies <sup>1</sup>
Basic amounts	Unit costs						
\$13,826,907 82	20.58	16.64	35.42	18.89	34.26	28.25	19.91
2,136,474 90	3.18	11.94	0.12	.....	0.07	.....	4.99
\$11,690,432 92	17.40	4.70	35.30	18.89	34.19	28.25	14.92
.....	.....	.....	13.82	D 13.24	17.72	22.68	0.14
1,801,833 18	2.68	0.15	2.80	0.46	0.52	0.49	2.11
\$13,492,266 10	20.08	4.85	51.92	5.61	52.43	51.42	17.17
2,123,034 09	4.65	1.31	25.06	17.20	32.62	32.93	4.35
\$10,369,232 01	15.43	3.54	26.86	D 11.60	19.81	18.49	12.82

ratios (per cent)							
\$29,639,565 49	.....	\$8,130,199 22	\$499,482 50	\$544,180 25	\$416,839 56	\$170,215 24	\$39,400,492 26
\$11,999,514 39	40.48	43.70	30.21	50.72	47.95	53.27	41.39
1,414,492 26	4.77	9.45	23.34	25.21	12.99	7.34	6.35
78,551 82	0.27	0.36	1.07	0.21	0.04	0.38	0.29
2,320,099 20	7.83	8.15	4.06	4.87	5.05	5.38	7.76
2,136,474 90	7.21	27.50	0.13	.....	0.06	.....	11.10
1,321,200 91	4.46	2.00	* 12.26	* 5.91	* 15.92	* 19.31	4.40
10,369,232 01	34.98	8.15	28.93	13.58	17.99	14.32	28.81
\$29,639,565 49	100.00	100.00	100.00	100.00	100.00	100.00	100.00
\$11,999,514 39	.....	\$3,553,007 12	\$150,891 11	\$276,023 45	\$199,891 25	\$90,676 17	\$16,270,003 49
\$3,704,037 46	30.87	38.62	49.16	37.27	43.16	43.01	33.06
581,054 41	4.84	4.54	1.41	.....	0.85	0.21	4.59
27,181 63	0.23	0.26	.....	.....	.....	.....	0.22
1,943,468 11	16.20	12.76	18.58	23.03	12.90	17.65	15.53
1,178,699 98	9.82	9.84	0.71	6.54	1.72	1.61	9.43
289,510 30	2.41	2.73	14.00	4.38	2.65	6.00	2.65
1,139,947 16	9.50	5.39	3.18	1.18	3.70	4.29	8.30
829,780 61	6.91	4.26	7.62	6.92	5.65	6.77	6.33
2,305,834 73	19.22	22.10	5.34	21.68	29.37	20.46	19.89
\$11,999,514 39	100.00	100.00	100.00	100.00	100.00	100.00	100.00

<sup>1</sup> See footnote 5 on preceding double-page.  
<sup>2</sup> See footnote 9 on preceding double-page.  
<sup>3</sup> The proportion of "Income deductions" less "Non-operating income" assignable to the lighting department is estimated according to the distribution of Fixed capital.  
<sup>4</sup> No division of "Income deductions" and "Other income" between gas and electrical departments is required in the returns. The portion of both herein assigned to electrical operations is as follows: Flatbush Gas, one-third; Queens Borough, one-half; Bronx, one-half.  
<sup>5</sup> For the electrical department only. Railroad-department contributions to expenses are eliminated by credits to Production expenses and to General expenses.

TABLE XXXVII. INCOME (AND

COMPANY	Operating revenue (gross)	Operating expenses (gross)	Uncollect- ible revenue	Tax accruals
<b>GAS COMPANIES</b>				
<i>Consolidated system</i>				
Consolidated Gas.....	\$14,115,847 95	\$10,066,132 95	\$41,699 82	\$967,006 50
Astoria L., H. & P.....	4,270,347 58	2,061,955 03	.....	296,392 02
New Amsterdam Gas.....	3,546,113 55	1,725,808 63	10,148 12	<sup>2</sup> 387,540 54
Central Union Gas.....	2,384,207 25	1,565,091 30	2,935 18	130,570 26
Standard Gas Light.....	1,823,985 94	1,082,010 12	3,688 94	180,649 97
N. Y. Mutual Gas Light.....	1,474,434 96	942,888 32	4,579 40	214,741 61
Northern Union Gas.....	1,427,606 77	950,883 29	1,207 13	65,440 23
N. Y. & Queens Gas.....	269,912 15	174,883 99	406 08	13,357 00
Total.....	<del>29,312,456 15</del>	<del>18,569,653 63</del>	<del>64,664 67</del>	<del>2,255,698 13</del>
<i>Brooklyn Union system</i>				
Brooklyn Union Gas.....	11,353,594 33	8,545,900 69	41,299 44	709,421 88
Newtown Gas.....	862,115 73	816,392 39	1,288 60	43,258 38
Woodhaven Gas Light.....	287,468 63	265,425 35	579 15	10,561 58
Jamaica Gas Light.....	221,683 03	201,622 61	779 87	10,111 44
Richmond Hill & Q. C. Gas.....	133,384 25	129,234 76	355 26	5,120 55
Total.....	<del>12,858,245 97</del>	<del>9,958,575 80</del>	<del>44,302 32</del>	<del>838,473 83</del>
<i>Other gas companies</i>				
Kings County Lighting.....	950,363 13	642,002 55	7,526 70	75,975 59
N. Y. & Richmond Gas.....	450,420 67	248,080 28	192 34	24,449 99
Brooklyn Borough Gas.....	422,400 21	289,797 82	1,173 31	27,513 19
Total, gas companies.....	\$43,993,886 13	\$29,708,110 08	\$117,859 34	\$3,222,110 73
<b>GAS-ELECTRICAL COMPANIES</b>				
Flatbush Gas.....	\$1,262,137 66	\$1,170,296 74	\$3,046 96	\$58,906 37
Gas.....	717,957 41	757,082 66	1,908 69	35,122 88
Electrical.....	544,180 25	413,214 08	1,138 27	23,782 49
Queens Borough G. & E.....	817,321 75	558,980 09	470 56	42,680 13
Gas.....	400,482 19	304,948 35	295 06	21,534 90
Electrical.....	416,839 56	254,031 74	175 50	21,045 23
Bronx Gas & Electric.....	363,937 35	239,961 41	1,396 67	19,388 22
Gas.....	193,722 11	136,794 90	739 03	10,235 68
Electrical.....	170,215 24	103,166 51	657 64	9,152 54
Total.....	\$2,443,396 76	\$1,969,238 24	\$4,914 19	\$120,873 72
<b>OPERATING ELECTRICAL COMPANIES</b>				
New York Edison.....	\$24,336 449 39	\$11,542,600 96	\$57,545 21	<sup>4</sup> \$1,849,559 85
United Electric L. & P.....	4,946,888 27	2,296,999 02	15,276 50	398,963 84
N. Y. & Queens Elect. L. & P.....	1,741,683 64	959,862 48	5,730 11	71,575 51
Total, Cons. System.....	<del>31,025,021 30</del>	<del>14,799,462 46</del>	<del>78,551 82</del>	<del>2,320,099 20</del>
Edison Elect. Illg. (Bklyn).....	8,130,199 22	4,321,137 15	29,676 26	662,768 62
Richmond Light & R. R.....	499,482 50	267,481 59	5,340 65	20,252 35
Total.....	\$39,654,703 02	\$19,388,081 20	\$113,568 73	\$3,003,120 17
Total, operating light and power com- panies.....	\$86,091,985 91	\$51,065,429 52	\$236,342 26	\$6,346,104 62
<b>CONDUIT COMPANIES</b>				
Consol. Tel. & El. Subway.....	\$1,833,459 24	<sup>5</sup> \$281,583 66	.....	\$315,407 04
Empire City Subway.....	1,605,397 26	499,045 91	.....	239,518 85
Total.....	\$3,438,856 50	\$780,629 57	.....	\$554,925 89
<b>NON-OPERATING COMPANIES</b>				
Kings County Elect. L. & P.....	.....	.....	.....	.....
Amsterdam Elect. L., H. & P.....	.....	.....	.....	(11)
Brush Electric Illg.....	.....	.....	.....	(12)
Total.....	.....	.....	.....	.....
Grand total.....	\$89,530,842 41	\$51,846,059 09	\$236,342 26	\$6,901,030 51

NOTE.— For details, see abstracts of the reports of the individual companies. D = deficit.

<sup>1</sup> For items transferred to surplus, see notes 1 and 2 on next double page. <sup>2</sup> Includes \$2,950.75, representing federal tax on bondholders' income, which should have been charged to Other compulsory deductions from income. <sup>3</sup> Includes dividends on \$32,100 par value of reacquired capital stock, amounting to \$1,026, incorrectly reported by the company as non-operating income; should have been deducted from amount of dividends charged to Surplus. <sup>4</sup> Includes \$10,243.17, representing federal tax on bondholders' income, which should have been charged to Other compulsory deductions from income. <sup>5</sup> Includes \$47,653, rent for lease of electric plant. <sup>6</sup> Rent for lease of electric plant. Includes \$435,530, payment under lease agreement of interest on a portion of the funded debt of the Kings County Electric Light & Power Company. Transferred from Other compulsory deductions from income, where it was incorrectly reported by the company. <sup>7</sup> Includes profit from railroad department, \$80,528.14. <sup>8</sup> Excludes \$131,735.95 reported by



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Operating income applicable to corporate and leased properties	Rent deductions	Operating income applicable to corporate property	Other income	Gross corporate income	DEDUCTIONS FROM GROSS INCOME <sup>1</sup>	
					Interest accrued on funded debt	Other interest deductions
\$3,041,008 68	\$4,107 70	\$3,036,900 98	\$7,527,137 55	\$10,564,038 53	\$1,490,771 85	\$96,028 68
1,912,000 53	510,828 43	1,401,172 10	337,776 83	1,738,948 93	275,000 00	94,524 60
1,422,616 26	52,365 79	1,370,250 47	70,165 08	1,440,415 55	956,750 00	412,134 15
685,610 51	.....	685,610 51	74,733 47	760,343 98	177,750 00	16,584 67
557,636 91	11,452 06	546,184 85	<sup>2</sup> 2,733 88	548,918 73	59,750 00	12,580 16
312,225 63	16,999 96	295,225 67	64,625 11	359,850 78	.....	12,389 84
410,076 12	145,779 10	264,297 02	3,454 03	267,751 05	62,500 00	11,259 06
81,265 08	.....	81,265 08	113 50	81,378 58	40,800 00	11,411 55
8,422,439 72	741,533 04	7,680,906 68	8,080,739 45	15,761,643 13	\$,063,521 85	666,912 71
1,996,972 32	9,626 00	1,987,346 32	239,199 82	2,226,546 14	750,000 00	87,629 88
1,176 36	.....	1,176 36	1,182 56	2,358 92	.....	36,242 86
10,902 55	2,450 00	8,452 55	549 57	9,002 12	.....	6,785 37
9,169 11	360 00	8,809 11	4,210 63	13,019 74	.....	11,503 69
D 1,326 32	1,700 00	D 3,026 32	830 99	D 2,195 33	.....	567 40
\$,016,894 02	14,136 00	\$,002,768 02	\$45,973 57	\$,248,731 59	750,000 00	142,729 20
224,858 29	3,519 10	221,339 19	6,543 58	227,882 77	158,900 00	19,048 11
177,698 06	.....	177,698 06	2,095 59	179,793 65	75,000 00	1,664 60
103,915 89	.....	103,915 89	829 67	104,745 56	50,000 00	3,501 93
\$10,945,806 98	\$759,188 14	\$10,186,617 84	\$8,336,181 86	\$18,522,799 70	\$4,097,221 85	\$833,856 55
\$29,888 59	\$210 00	\$29,678 59	\$2,652 64	\$32,331 23	.....	\$99,170 05
D 76,156 82	210 00	D 76,366 82	.....	.....	.....	.....
106,045 41	.....	106,045 41	.....	.....	.....	.....
\$15,290 97	715 00	\$14,575 97	2,154 19	216,730 16	\$101,148 01	33,418 31
73,703 88	445 00	73,258 88	.....	.....	.....	.....
141,587 09	270 00	141,317 09	.....	.....	.....	.....
103,191 06	.....	103,191 06	998 83	104,189 88	52,560 15	1,173 35
45,952 50	.....	45,952 50	.....	.....	.....	.....
57,238 55	.....	57,238 55	.....	.....	.....	.....
\$348,370 61	\$925 00	\$347,445 61	\$5,805 66	\$353,251 27	\$153,708 16	\$133,761 71
\$10,886,743 37	\$1,648,987 08	\$9,237,756 29	\$1,704,793 41	\$10,942,549 70	\$1,697,207 50	\$265,464 56
2,235,648 91	472,666 32	1,762,982 59	77,879 38	1,840,861 97	241,900 00	655,128 03
704,515 54	14,821 50	689,694 04	19,160 39	708,854 43	117,500 00	151,495 00
13,836,907 82	\$,136,474 90	11,690,432 92	1,801,633 18	13,492,066 10	\$,056,607 50	1,072,087 59
3,116,617 19	<sup>2</sup> 2,235,588 39	881,028 80	27,373 84	908,402 64	171,000 00	57,819 81
206,407 91	668 52	205,739 39	<sup>7</sup> 96,848 87	302,588 26	88,000 00	57,510 62
\$17,149,932 92	\$4,372,731 81	\$12,777,201 11	\$1,926,055 89	\$14,703,257 00	\$2,315,607 50	\$1,187,418 02
\$28,444,109 51	\$5,132,844 95	\$23,311,264 56	\$10,268,043 41	\$33,579,307 97	\$6,566,537 51	\$2,155,036 28
\$1,236,468 54	.....	\$1,236,468 54	\$14,421 82	\$1,250,890 36	\$176,100 00	\$1,004,193 50
866,832 50	\$5,749 68	861,082 82	13,939 44	875,022 26	491,400 00	.....
\$2,103,301 04	\$5,749 68	\$2,097,551 36	\$28,361 26	\$2,125,912 62	\$667,500 00	\$1,004,193 50
.....	.....	.....	<sup>9</sup> \$2,283,755 99	\$2,283,755 99	<sup>10</sup> \$512,540 00	.....
.....	.....	.....	<sup>11</sup> D 115 42	D 115 42	15,000 00	\$4,034 79
.....	.....	.....	<sup>12</sup> 44,087 36	44,087 36	.....	22,862 46
.....	.....	.....	\$2,327,727 93	\$2,327,727 93	\$527,540 00	\$26,897 25
\$30,547,410 55	\$5,138,594 63	\$25,408,815 92	\$12,624,132 60	\$38,032,948 52	\$7,761,577 51	\$3,186,127 03

the company as a charge to "Contingencies" with concurrent credit to a "Contingency" reserve instead of to the prescribed reserve, Accrued amortization of capital. The amount is therefore here transferred to Surplus as an appropriation. <sup>9</sup> Includes (1) \$436,960 paid direct to bondholders and others by the Edison Electric Illuminating Company of Brooklyn, lessee, in accordance with the terms of the lease, and not taken on respondent's books; (2) interest on first mortgage and purchase-money mortgage bonds of respondent, \$435,580; and (3) director's fees and other expenses of respondent, \$1,400. <sup>10</sup> See note 9. <sup>11</sup> Taxes paid are included in Deductions from revenue from other operations in arriving at figure for Other income. <sup>12</sup> For taxes paid, part of which presumably applies to property held by lessees, see abstract of returns of this company in Part III. <sup>13</sup> Amortization charge, \$22,169.53, reported by the company as a non-operating income deduction, is here transferred to Surplus as the credit is made to an optional reserve account, "Renewal and contingency," instead of to the prescribed account, Accrued amortization of capital.

TABLE XXXVII. Income (and surplus)

COMPANY	DEDUCTIONS FROM GROSS INCOME—Consolidated			Net corporate income
	Amortization of debt discount and expense	Other compulsory deductions from income	Total deductions	
<b>WATERWORKS</b>				
Consolidated system	\$3,308 92	(*)	\$1,580,194 45	\$8,974,854 08
.....			380,634 80	1,380,434 28
.....			1,380,834 18	71,831 40
.....			194,234 07	846,000 31
.....			72,230 16	476,588 57
.....			12,339 84	247,490 94
.....			73,750 00	103,901 80
.....			52,211 66	20,167 08
.....	\$2,882 98		\$,738,618 48	19,098,087 65
<b>Light</b>				
Consolidated system			637,630 80	1,383,916 26
.....			36,242 38	D 22,883 94
.....			6,735 87	2,216 78
.....			11,503 80	1,516 06
.....			667 40	D 2,762 72
.....			\$20,732 80	1,356,008 59
<b>Gas</b>				
Consolidated system	655 40	* \$5,875 15	182,478 08	* 45,404 11
.....	222 26	222 75	77,220 08	108,872 02
.....	2,057 16	* 23,815 01	80,874 10	15,871 48
<b>Total, gas companies</b>	\$5,419 76	\$27,922 91	\$4,074,421 07	\$13,848,378 63
<b>GAS-ELECTRICAL COMPANIES</b>				
Flatbush Gas			890,170 08	D \$86,838 82
Queens Borough G. & E.		\$270 26	124,836 57	81,803 50
Bronx Gas & Electric	\$12,443 06	550 00	66,736 50	37,483 22
<b>Total</b>	\$12,443 06	\$820 26	\$300,733 15	\$52,518 00
<b>OPERATING ELECTRICAL COMPANIES</b>				
New York Edison	* Cr. \$5,661 00	(*)	\$1,957,611 08	\$8,865,538 64
United Electric L. & P.			227,028 08	943,833 94
N. Y. & Queens Elect. L. & P.			263,095 00	430,860 42
<b>Total Consolidated system</b>	Cr. 5,661 00		\$,123,034 08	10,349,232 01
Edison Elect. Illg. (Bklyn.)	16,938 48	(*)	245,755 20	602,947 25
Richmond Light & R. R.		\$530 00	146,020 09	156,857 64
<b>Total</b>	\$11,274 48	\$530 00	\$3,514,830 00	\$11,188,437 00
<b>Total, operating light and power companies</b>	\$20,137 30	\$39,353 16	\$8,760,974 25	\$34,780,323 72
<b>CONDUIT COMPANIES</b>				
Consol. Tel. & El. Subway			\$1,180,293 50	\$70,500 86
Empire City Subway			491,400 00	283,622 26
<b>Total</b>			\$1,671,693 50	\$454,219 12
<b>NON-OPERATING COMPANIES</b>				
Kings County Elect. L. & P.	\$3,333 23	* \$1,400 00	\$517,273 22	\$1,706,482 04
Amsterdam Elect. L. & P.			19,034 79	D 19,160 21
Brush Electric Illg.			22,863 46	21,224 96
<b>Total</b>	\$3,333 23	\$1,400 00	\$550,170 48	\$1,708,557 25
<b>Grand total</b>	\$32,470 63	\$40,663 16	\$11,030,838 23	\$27,012,110 19

\* Companies of the Consolidated Gas system (except the Consolidated Telegraph and the Brush for which see notes 8 and 13 on preceding page) and the Edison Elect. Illg. Co. of Brooklyn erroneously report under Deductions from gross income appropriations for contingencies which are here transferred to Surplus. \* Includes appropriations to employees erroneously reported by some companies under Deductions from gross income and here transferred to Surplus. \* See note 2 on preceding pages. \* See note 3 on preceding pages. \* Includes \$3,041 15, accrued to the sinking fund reserve for the amortization of \$116,000 par value of bonds, in accordance with the order of the Public Service Commission in case No. 1474, dated July 31, 1912. \* Overstated by \$61,577.23, the amount of the difference between the statutory rate of gas of 80 cents

statements, 1916 — Concluded

CORPORATE SURPLUS OR DEFICIT ACCOUNT

Balance at beginning of 1916	Dividends	Contingency reserves <sup>1</sup>	Other appropriations <sup>2</sup>	Net of other surplus debits and credits	Balance at end of 1916
\$18,008,786 80	\$6,987,155 00	\$814,756 33	\$37,441 99	Dr. \$33,540 92	\$19,110,696 64
2,549,820 75	600,000 00	229,754 73	7,861 17	Cr. 243,338 19	3,324,967 37
D 3,317,588 56		163,347 53	7,687 29	Cr. 16,506 66	D 3,400,585 32
4,337,402 18		130,588 51	7,166 54	Dr. 40,184 32	4,725,472 12
635,821 73	407,313 00	102,328 71	3,702 12	Dr. 2,358 55	596,707 92
1,241,535 06	309,294 00	107,010 00	3,765 40	Cr. 3,581 85	1,172,508 45
787,463 73		81,648 51	3,085 18	Dr. 50,657 33	846,064 70
149,096 77		12,615 51	789 85	Dr. 270 00	155,588 44
24,323,238 46	8,303,762 00	1,642,049 83	71,499 54	Cr. 136,416 58	26,531,480 39
6,049,207 02	1,440,000 00		2,751 16	Cr. 126,347 51	6,121,719 63
814,154 77			3 00	Cr. 1,225 83	781,493 66
175,901 01				Dr. 197 75	177,920 01
135,101 89			15 00	Dr. 2,398 58	134,204 36
108,189 43				Dr. 1,878 45	103,548 25
7,222,554 12	1,440,000 00		2,769 16	Cr. 123,098 56	7,318,885 91
626,151 67	20,000 00			Dr. 170 24	651,385 54
298,413 47	45,000 00		2,135 02	Cr. 6,124 58	359,976 05
43,004 65	21,245 02		21,158 64	Cr. 2,730 26	18,702 71
\$32,633,412 37	\$9,830,007 02	\$1,642,049 83	\$97,562 36	Cr. \$268,198 74	\$34,880,870 53
D \$504,377 71			\$20 00	Dr. \$1,916 52	D \$663,153 05
365,759 23	\$100,000 00		1,305 03	Cr. 231 43	346,579 21
45,094 07	29,190 00			Cr. 12,495 72	65,868 11
D \$183,524 42	\$129,190 00		\$1,325 03	Cr. \$10,810 63	D \$250,710 73
\$34,181,622 27	\$4,616,738 00	\$1,971,992 82	\$76,165 61	Cr. \$70,890 71	\$36,573,155 19
1,085,976 06		262,480 89	12,804 63	Cr. 29,702 16	1,784,226 64
1,017,439 56	50,000 00	147,616 04	6,779 41	Dr. 2,507 44	1,250,396 10
36,285,057 89	4,666,738 00	2,382,089 75	95,749 65	Cr. 98,086 43	39,607,777 93
		569,174 65	90,945 86	Dr. 2,526 84	
D 342,902 51			61,447 08	Dr. 123,911 87	D 371,703 82
\$35,942,135 38	\$4,666,738 00	\$2,951,264 40	\$248,142 59	Dr. \$28,353 28	\$39,236,074 11
\$68,392,023 33	\$14,625,935 02	\$4,593,314 23	\$347,029 98	Cr. \$250,656 09	\$73,865,733 91
\$630,276 63		11 \$131,735 95			\$569,137 54
427,794 68	\$671,160 00		\$15,718 57	Dr. \$255 72	124,282 65
\$1,068,071 31	\$671,160 00	\$131,735 95	\$15,718 57	Dr. \$255 72	\$693,420 19
\$2,597,440 28	\$1,202,564 00			Cr. \$2,457 01	\$3,163,815 95
D 1,101,398 29					D 1,120,548 50
D 212,822 91		11 \$22,169 53		Cr. 944 63	D 212,822 91
\$1,283,219 08	\$1,202,564 00	\$22,169 53		Cr. \$3,401 64	\$1,830,444 54
\$70,733,313 72	\$16,499,659 02	\$4,747,219 71	\$362,748 55	Cr. \$253,802 01	\$76,389,598 64

per M cu. ft., and the rate of 95 cents charged by the company for the period, from July 1 to December 31, 1916. This difference should have been deducted from income and set up as a reserve. <sup>7</sup> Includes \$33,708.01, representing the difference between the statutory rate of 80 cents per M cu. ft. of gas sold and the rate of 95 cents charged by the company for the period July 1 to December 31, 1916. <sup>8</sup> See note 4 on page 296. <sup>9</sup> Amortization of premium on debt. <sup>10</sup> See note 6 on page 296. <sup>11</sup> See note 8 on preceding pages. <sup>12</sup> See note 9 on preceding pages. <sup>13</sup> See note 13 on preceding pages. <sup>14</sup> The difference between this amount and the corresponding figure published in the 1915 Report is due to a transfer of \$7,431.10 from Accrued amortization of capital to Surplus, authorized too late for entry in the 1915 table.

TABLE XXXVIII. CONDENSED BALANCE SHEETS.

COMPANY	FIXED CAPITAL		INVESTMENTS	
	Before deducting depreciation	Accrued amortization, Cr <sup>1</sup>	In associated companies <sup>2</sup>	Other investments <sup>3,4</sup>
<b>GAS COMPANIES</b>				
<i>Consolidated system</i>				
Consolidated Gas.....	\$54,060,833 20	\$11,913,797 22	\$90,583,567 78	\$1,115,962 26
Astoria L., H. & P.....	14,970,238 43	3,027,146 19	.....	200,244 49
New Amsterdam Gas.....	<sup>5</sup> 46,653,345 28	<sup>6</sup> 3,348,723 49	365,311 74	138,323 18
Central Union Gas.....	10,586,718 11	1,913,269 06	255,100 00	74,850 68
Standard Gas Light.....	13,420,406 39	<sup>11</sup> 2,700,517 93	<sup>12</sup> 30,900 00	103,304 02
N. Y. Mutual Gas Light.....	3,552,399 27	1,370,320 20	6,600 00	2,244,524 59
Northern Union Gas.....	4,214,335 57	877,382 88	3,300 00	15,324 57
N. Y. & Queens Gas.....	1,857,351 68	93,742 30	.....	3,104 18
Total.....	149,315,627 93	25,244,899 27	91,244,779 52	3,895,637 97
<i>Brooklyn Union system <sup>14</sup></i>				
Brooklyn Union Gas.....	41,935,686 91	12,004,246 68	<sup>15</sup> 1,192,596 00	437,608 29
Newtown Gas.....	2,332,403 63	414,741 77	.....	.....
Woodhaven Gas Light.....	538,403 99	160,300 57	.....	.....
Jamaica Gas Light.....	756,873 69	102,860 69	.....	.....
Richmond Hill & Q. C. Gas.....	413,223 97	80,237 71	.....	.....
Total.....	45,976,592 19	12,762,387 42	1,192,596 00	437,608 29
<i>Other gas companies</i>				
Kings County Lighting.....	5,889,301 18	<sup>17</sup> 155,485 35	.....	.....
N. Y. & Richmond Gas.....	3,305,223 58	44,139 09	.....	.....
Brooklyn Borough Gas.....	<sup>18</sup> 1,834,642 60	304,794 13	.....	.....
Total, gas companies.....	\$206,321,387 48	\$38,511,705 26	\$92,437,375 52	\$4,333,246 26
<b>GAS-ELECTRICAL COMPANIES</b>				
Flatbush Gas.....	<sup>20</sup> \$3,598,671 90	<sup>20</sup> \$1,043,037 37	.....	.....
Queens Borough G. & E.....	<sup>20</sup> 5,303,080 97	<sup>20</sup> 523,035 08	.....	\$15,131 25
Bronx Gas & Electric.....	<sup>20</sup> 1,536,493 99	<sup>20</sup> 70,450 94	.....	.....
Total.....	\$10,438,246 86	\$1,636,523 39	.....	\$15,131 25

NOTE.— The original assets of the nominally existing East River Gas Company are represented by outstanding bonds treated as obligations of the New Amsterdam Gas, and by East River Gas stock held in the construction account of the New Amsterdam Gas. The original assets of the Equity Gas Company are represented by securities in the investment account of the Brooklyn Union Gas. Detailed information concerning the figures in the table will be found under "Abstracts" in Part III of this volume.

<sup>1</sup> The accrued amortization (depreciation) has, in a few instances, been determined or approved by the Commission. The amounts here tabulated represent for the most part whatever has been reserved by the reporting company for the upkeep of the property or maintenance of the investment, whether reported as accrued amortization of capital, or under some other title, such as "Depreciation," "Depreciation and contingencies," "Contingency," "Renewals and replacements — plant withdrawn from service," etc., and whether reported by the company as a liability or as a deduction from assets. Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electrical corporations for the purpose of inquiring into their conformity with the accounting rules prescribed by the Commission, various gas and electrical companies asked to be heard on their applications for modification of the rules, including that on depreciation (general amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, Vol. VIII, pp. 28-56, 173-187.

<sup>2</sup> Includes both bound and free investments.

<sup>3</sup> New York City corporate stock deposited with the State Industrial Commission, when reported by the companies as a special deposit instead of as an investment, is included under Floating capital — other. For details of holdings by companies, see Table XLIII.

<sup>4</sup> Includes insurance participation certificates to the aggregate amount of \$2,440,219.88 for all companies, as follows: Consolidated Gas, \$513,462.26; Astoria, \$200,244.49; New Amsterdam, \$136,348.18; Central Union, \$74,850.68; Standard, \$78,304.02; New York Mutual, \$112,796.58; Northern Union, \$15,324.57; New York & Queens Gas, \$674.18; New York Edison, \$889,729.03; United Electric, \$86,343.23; New York & Queens Electric, \$12,185.89; Brooklyn Edison, \$314,405.23; and Brush, \$5,551.54.

AS OF DECEMBER 31, 1916: (A) Assets side

Bills and accounts receivable due from associated companies <sup>5</sup>	FLOATING CAPITAL			Miscellaneous temporary debits <sup>7</sup>	Total assets, etc.
	Cash	Materials and supplies	Other <sup>6</sup>		
\$18,920,720 84	\$2,511,609 96	\$985,085 75	\$6,148,928 01	\$347,253 33	\$162,760,253 91
5,695,406 74	195,201 37	906,479 20	1,613,777 51	15,668 54	20,569,869 09
175,551 19	205,813 67	303,075 33	229,785 93	<sup>10</sup> 3,420 60	44,725,903 43
1,191,202 55	163,230 95	189,879 68	1,891,548 49	.....	12,439,261 40
75,284 98	312,672 64	112,794 13	217,998 17	<sup>12</sup> 8,505 58	11,581,347 98
28,373 47	673,407 97	69,287 73	108,565 75	.....	5,312,838 58
19,760 90	80,650 84	37,305 83	446,229 11	6,009 04	3,945,532 98
.....	17,418 21	16,216 34	25,396 46	626 12	1,826,370 69
<sup>26</sup> 106,299 67	<sup>4</sup> 160,095 61	<sup>2</sup> 620,123 99	<sup>10</sup> 682,229 48	<sup>381</sup> 483 21	<sup>263</sup> 161,378 06
4,729,333 86	3,712,664 43	1,404,035 96	955,335 13	<sup>18</sup> 772,541 93	43,135,555 83
.....	44,817 59	25,585 46	122,568 11	.....	2,110,633 02
.....	15,509 72	.....	35,344 89	.....	428,958 03
546 34	13,870 40	23,751 34	38,918 84	.....	731,099 92
11,208 65	10,545 12	.....	19,855 32	.....	374,595 35
<sup>4</sup> 741,088 86	<sup>3</sup> 797,497 86	<sup>1</sup> 453,372 76	<sup>1</sup> 172,022 29	<sup>772</sup> 541 93	<sup>46</sup> 780,842 15
.....	24,019 62	107,333 95	552,291 14	31,805 82	6,449,266 36
.....	81,675 51	50,953 57	95,089 89	1,653 15	3,490,456 61
.....	51,108 09	60,754 36	44,012 48	<sup>19</sup> 240,188 10	1,925,911 50
<sup>\$30</sup> 847,388 52	<sup>\$8</sup> 114,306 09	<sup>\$4</sup> 292,538 63	<sup>\$12</sup> 545,645 23	<sup>\$1</sup> 427,672 21	<sup>\$321</sup> 807,854 68
.....	<sup>\$69</sup> 948 19	<sup>\$96</sup> 554 91	<sup>\$170</sup> 885 78	.....	<sup>\$2</sup> 893,023 41
.....	40,111 92	98,315 80	124,722 86	<sup>\$61</sup> 037 84	<sup>5</sup> 119,365 56
.....	15,480 84	78,007 51	116,064 34	120,372 88	<sup>1</sup> 795,968 62
.....	<sup>\$125</sup> 540 95	<sup>\$272</sup> 878 22	<sup>\$411</sup> 672 98	<sup>\$181</sup> 410 72	<sup>\$9</sup> 808,357 59

<sup>5</sup> Including temporary advances to associated companies returned under Miscellaneous temporary debits. Interest and dividends receivable from associated companies are not included here but are shown under Other floating capital.

<sup>6</sup> Not including bills and accounts receivable due from associated companies.

<sup>7</sup> See note 5.

<sup>8</sup> See general note above: "Fixed capital" here includes also various amounts of capital stock of associated companies carried on the books as part of fixed capital without separate valuation.

<sup>9</sup> After deducting \$41,043.84, debit balance of what is reported by the company as "Accrued amortization of capital" reserve and included on the balance sheet under Miscellaneous temporary debits. This amount represents the excess of actual over estimated repairs for the years 1909-1914 inclusive.

<sup>10</sup> See note 9.

<sup>11</sup> After deducting \$115,530.35, debit balance of what is reported by the company as "Accrued amortization of capital" reserve and included on the balance sheet under Suspense. This amount represents the excess of actual over estimated repairs for the years 1909-1914, inclusive.

<sup>12</sup> Includes \$23,000 of respondent's own stock, reacquired, consisting of common, \$20,900 (par value, \$30,000), and preferred, \$2,100 (par value \$2,100), constituting an investment, in 1914, of special surplus.

<sup>13</sup> See note 11.

<sup>14</sup> The Flatbush Gas is included below under gas-electrical companies.

<sup>15</sup> Includes \$250,000 bonds of the Equity Gas Company. See general note above.

<sup>16</sup> Includes Gas sales suspense, \$747,314.63. For details, see abstract.

<sup>17</sup> Of the balance of \$155,485.35 which was accumulated to Dec. 31, 1916, in the account. Accrued amortization of capital, the company has improperly transferred to "Contingency" reserve \$103,853.90, and to a reserve for "Plant withdrawn from service," \$51,828.45. See note 1 above and abstract in Part III of this volume.

<sup>18</sup> The company has incorrectly included in fixed capital an item of \$1,007.66 expended on a project which was uncompleted at the close of the year. This item should have been charged to Construction work in progress and has here been transferred to Miscellaneous temporary debits.

<sup>19</sup> Includes \$192,119.07, franchises and other intangibles in process of amortization. See also note 18.

<sup>20</sup> For division of this figure between gas and electrical property, see Table XXXIX.

TABLE XXXVIII. Condensed balance sheets, as of

COMPANY	FIXED CAPITAL		INVESTMENTS	
	Before deducting depreciation	Accrued amortization, Cr <sup>1</sup>	In associated companies <sup>2</sup>	Other investments <sup>3,4</sup>
<b>OPERATING ELECTRICAL COMPANIES<sup>21</sup></b>				
New York Edison.....	\$132,855,539 02	\$22,569,773 39	≈ \$16,999,897 15	\$1,812,427 76
United Electric L. & P.....	20,866,191 37	2,587,781 71	1,143,120 75	88,823 23
N. Y. & Queens Elect. L. & P.....	8,034,006 51	636,480 21	.....	12,185 89
Total, Consolidated system	161,755,736 90	25,794,035 31	18,143,017 90	1,913,436 88
Edison Elect. Illg. (Bklyn).....	27,264,712 23	4,230,664 10	480,061 44	325,755 23
Richmond Light & R. R.....	≈ 2,370,266 72	89,977 72	302,500 00	≈ 2,625,827 45
Total.....	\$191,390,715 85	\$30,114,677 13	\$18,925,579 34	\$4,865,019 56
Total, operating light & power companies	\$408,150,350 19	\$70,262,905 78	\$111,362,954 86	\$9,213,397 07
<b>CONDUIT COMPANIES</b>				
Consol. Tel. & El. Subway.....	\$24,180,764 95	\$864,062 24	.....	\$25,515 63
Empire City Subway.....	14,728,931 27	1,156,694 65	.....	8,000 00
Total.....	\$38,909,696 22	\$2,020,756 89	.....	\$33,515 63
<b>NON-OPERATING COMPANIES</b>				
Kings County Elect. L. & P.....	\$7,268,239 17	.....	≈ \$5,972,830 00	≈ \$203,040 00
Amsterdam Elect. L., H. & P.....	38,417 90	.....	.....	.....
Brush Electric Illg.....	1,320,083 67	\$186,833 95	.....	5,551 54
Total.....	\$8,626,740 74	\$186,833 95	\$5,972,830 00	\$208,591 54
Grand total.....	\$455,686,787 15	\$72,470,496 62	\$117,335,784 86	\$9,455,504 24

<sup>21</sup> For amount of capital stock of associated or system companies included in this figure, see Table XLIII, A.

<sup>22</sup> The company has included among investments \$146,492.50 which it paid for stock of its constituent company, the Edison Electric Illuminating Company of New York, of a par value of \$1,354. The amount paid is here deducted from investments, and the par value from capital stock liability, while the balance, \$117,138.50, is transferred to Miscellaneous temporary debits.

<sup>23</sup> The net fixed capital of the street-railway department, after deducting Accrued amortization of capital, \$35,963.69, is \$2,613,827.45, which is included under Other investments.

December 31, 1916: (A) Assets side — Concluded

Bills and accounts receivable due from associated companies <sup>5</sup>	FLOATING CAPITAL			Miscellaneous temporary debts <sup>7</sup>	Total assets, etc.
	Cash	Materials and supplies	Other <sup>6</sup>		
\$1,939,368 37	\$1,992,552 62	\$2,200,221 68	\$12,396 192 70	\$610,873 52	\$148,237,299 43
123,931 53	329,793 17	556,062 36	2,726,903 19		23,257,043 89
.....	274,755 42	167,813 05	983,809 91	37,028 01	8,873,118 58
2,073,299 90	2,597,101 21	2,924,097 09	16,108,906 80	647,901 53	180,967,461 90
3,700 93	114,230 87	957,829 31	1,278,798 56	679,330 48	26,873,754 95
16,703 77	39,760 42	130,176 79	244,133 89	313,754 48	5,953,145 80
\$2,093,704 60	\$2,751,092 50	\$4,012,103 19	\$17,629,838 25	\$1,640,986 49	\$213,194,362 65
\$32,941,093 12	\$10,990,939 54	\$8,577,520 04	\$30,587,156 46	\$3,250,069 42	\$544,810,574 92
\$60,876 88	\$66,778 25	\$72,293 09	\$22,398 72	\$1,946 49	\$23,566,511 77
.....	296,471 54	64,091 23	770,345 22	1,724 49	14,711,869 10
\$60,876 88	\$362,249 79	\$136,384 32	\$792,743 94	\$3,670 98	\$38,278,380 87
\$13,833,398 66	\$3,852 40	.....	\$19,813 19	\$69,999 93	\$27,373,173 35
.....	72 54	.....	.....	.....	38,490 44
4,761 37	13,788 21	.....	.....	.....	1,157,350 84
\$13,838,160 03	\$19,713 15	.....	\$19,813 19	\$69,999 93	\$28,569,014 63
\$46,840,130 03	\$11,372,902 48	\$8,713,904 36	\$31,399,713 59	\$3,323,740 33	\$611,657,970 42

<sup>5</sup> Includes \$408,960 (par value \$342,000) of respondent's own 6 per cent purchase money mortgage bonds and \$388,000 (par value, \$400,000) of 4 per cent bonds of Brooklyn Edison deposited under purchase money mortgage with Central Trust Company as part of a cash guarantee fund of \$1,000,000. See note 26.

<sup>6</sup> Consists of \$202,000 (par value \$200,000) of the New York Gas, Electric Light, Heat & Power Company 5 per cent bonds and \$1,040 cash, deposited under purchase money mortgage with Central Trust Company as part of a cash guarantee fund of \$1,000,000. See note 25.



TABLE XXXVIII. Condensed balance sheets, as

COMPANY	Capital stock	Funded debt	Bills and accounts owing to associated companies <sup>1</sup>	Others
				Consumers' deposits
	\$99,816,500 00	\$34,946,247 50	\$485,873 30	\$1,006,211 88
	10,000,000 00	5,000,000 00	1,809,936 08	..
	* 21,155,000 00	* 19,135,000 00	6,804,264 57	317,473 28
	3,500,000 00	3,555,000 00	68,250 50	190,801 65
	9,281,400 00	1,195,000 00	9,353 88	136,906 28
	3,436,600 00	..	7,973 56	126,786 61
	1,500,000 00	1,250,000 00	73,609 26	114,729 71
	600,000 00	816,000 00	1,619 63	22,076 99
	148,292,500 00	55,797,847 50	8,779,978 95	1,917,869 43
Gas <sup>2</sup>	13,000,000 00	15,000,000 00	11,139 43	1,066,972 04
	60,000 00	..	1,091,010 24	70,547 23
	20,000 00	..	178,638 04	27,794 46
	200,000 00	..	258,340 11	21,168 86
	250,000 00	..	228 80	10,345 53
Total, ..	18,530,000 00	15,000,000 00	1,639,834 62	1,196,733 13
Other gas companies				
Kings County Lighting ..	2,000,000 00	3,178,000 00	..	121,710 00
N. Y. & Richmond Gas ..	1,500,000 00	1,500,000 00	..	120,933 99
Brooklyn Borough Gas ..	750,000 00	1,000,000 00	..	92,200 95
Total, gas companies ..	\$173,079,500 00	\$76,475,247 50	\$10,419,214 58	\$3,359,531 50
GAS-ELECTRICAL COMPANIES				
Flatbush Gas ..	\$200,000 00	..	\$3,101,854 23	\$113,031 11
Queens Borough G. & E ..	2,000,000 00	\$2,023,000 00	..	66,668 00
Bronx Gas & Electric ..	486,500 00	1,079,000 00	..	44,921 53
Total ..	\$2,686,500 00	\$3,102,000 00	\$3,101,854 23	\$226,610 64
OPERATING ELECTRICAL COMPANIES				
New York Edison ..	<sup>14</sup> \$65,953,717 00	\$38,126,000 00	<sup>14</sup> \$3,978,414 07	\$324,343 51
United Electric L. & P ..	5,818,433 74	4,838,000 00	8,477,360 10	163,466 08
N. Y. & Queens Elect. L. & P ..	2,500,000 00	2,350,000 00	2,475,853 43	80,964 00
Total, Consolidated system ..	73,772,150 74	45,314,000 00	14,931,527 60	778,763 51
Edison Elect. Illg. (Bklyn) ..	5,000,000 00	4,275,000 00	13,833,396 65	406,850 12
Richmond Light & R.R. ..	2,871,750 00	2,200,000 00	..	19,304 22
Total ..	\$81,643,900 74	\$51,789,000 00	\$28,764,926 25	\$1,303,617 95
Total, operating light and power co's. ..	\$256,409,900 74	\$131,366,247 50	\$42,235,995 07	\$4,789,760 09
CONDUIT COMPANIES				
Consol. Tel. & El. Subway ..	\$1,875,000 00	\$2,935,000 00	\$17,419,889 35	..
Empire City Subway ..	5,690,000 00	8,190,000 00	..	..
Total ..	\$7,565,000 00	\$11,125,000 00	\$17,419,889 35	..
NON-OPERATING COMPANIES				
Kings County Elect. L. & P ..	\$15,651,200 00	\$8,524,800 00	..	..
Amsterdam Elect. L., H. & P ..	500,000 00	300,000 00	\$71,963 94	..
Brooklyn Electric Illg ..	999,000 00	( <sup>15</sup> )	<sup>17</sup> \$45,000 00	\$75 00
Total ..	\$17,150,200 00	\$8,824,800 00	\$436,963 94	\$75 00
Grand total ..	\$281,125,100 74	\$151,316,047 50	\$60,142,848 36	<sup>18</sup> \$4,790,835 09

NOTE.—Detailed information concerning the above figures and concerning contingent liabilities not here shown will be found under "Abstracts," in Part III of this volume.

<sup>1</sup> Includes liabilities for both working and construction advances.

<sup>2</sup> Includes premium on stocks, \$13,918,878.23.

<sup>3</sup> The Consolidated Gas has also a contingent liability as guarantor of principal and interest of \$21,825,000 bonds of various associated companies.

<sup>4</sup> See general note to Division A of this table.

<sup>5</sup> Includes "special surplus," \$23,000, invested in respondent's own stock. See note 12, Division A.

<sup>6</sup> The Flatbush Gas is included below under gas-electrical companies.

<sup>7</sup> Includes Commercial metered lighting and prepaid-gas in suspense, \$65,028.29. For details, see abstract.

<sup>8</sup> Includes Commercial metered lighting and prepaid-gas in suspense, \$7,024.49. For details, see abstract.

<sup>9</sup> Includes Commercial metered lighting and prepaid-gas in suspense, \$5,051.11. For details, see abstract.

<sup>10</sup> Includes Commercial metered lighting and prepaid-gas in suspense, \$3,170.99. For details, see abstracts.



of December 31, 1916: (B) Liabilities side

UNFUNDED DEBT		Reserves other than accrued amortization of capital	Total, liabilities and credit balances	Surplus	Deficit
Unmatured interest, rent and dividends	Other current and accrued liabilities				
\$248,462 48	\$2,502,920 77	<sup>2</sup> \$14,741,341 34	<sup>3</sup> \$143,649,557 27	\$19,110,696 64	.....
76,602 46	287,594 18	270,769 02	17,244,901 72	3,324,967 37	.....
59,795 84	806,883 79	138,071 47	48,126,488 75	.....	\$3,400,585 32
23,195 73	274,611 04	81,890 33	7,713,789 28	4,725,472 12	.....
9,958 32	246,095 00	<sup>5</sup> 106,028 38	10,984,640 06	596,707 92	.....
137,464 00	315,385 56	116,140 40	4,140,330 13	1,172,508 45	.....
10,416 66	131,854 92	19,797 73	3,099,468 28	846,064 70	.....
20,846 59	208,570 66	674 18	1,670,782 25	155,588 44	.....
586,742 08	4,773,915 98	15,474,712 85	236,629,957 74	29,932,005 64	3,400,585 32
900,023 97	1,863,890 67	171,820 09	37,013,836 20	6,121,719 63	.....
7,704 64	17,770 09	<sup>7</sup> 82,107 17	1,329,139 36	781,493 66	.....
2,645 41	6,328 82	<sup>8</sup> 15,641 29	251,038 02	177,920 01	.....
2,266 03	3,787 22	<sup>9</sup> 11,433 34	596,895 56	134,204 36	.....
576 73	2,347 87	<sup>10</sup> 7,650 15	271,047 10	103,548 25	.....
913,216 78	1,894,124 67	288,652 04	39,461,956 24	7,318,885 91	.....
9,375 00	476,091 52	12,704 30	5,797,880 82	<sup>11</sup> 651,385 54	.....
19,557 84	48,456 68	<sup>12</sup> 31,532 05	3,130,480 56	359,976 05	.....
10,416 67	20,784 16	<sup>13</sup> 33,708 01	1,907,208 79	18,702 71	.....
\$1,539,308 37	\$7,213,372 95	\$15,841,309 25	\$286,927,484 15	\$38,280,955 85	\$3,400,585 32
\$6,806 08	\$51,154 94	\$83,340 10	\$3,556,176 46	.....	\$663,153 05
38,005 95	563,079 75	80,032 65	4,772,786 35	\$346,579 21	.....
26,975 00	21,508 33	71,200 65	1,730,105 51	65,863 11	.....
\$71,787 03	\$635,743 02	\$234,573 40	\$10,059,068 32	\$412,442 32	\$663,153 05
\$612,772 93	<sup>14</sup> \$1,239,702 32	\$1,219,194 41	\$111,604,144 24	\$36,573,155 19	.....
.....	2,589,314 18	86,343 23	21,472,817 25	1,784,226 64	.....
73,691 93	128,537 23	13,685 89	7,622,722 48	1,250,396 10	.....
686,464 86	3,957,553 73	1,319,223 53	140,759,683 97	39,607,777 93	.....
115,177 51	2,092,308 19	1,152,320 47	26,873,754 95	.....	.....
3,120 99	1,216,695 42	13,978 89	6,324,849 62	.....	\$371,703 82
\$804,763 36	\$7,266,557 34	\$2,485,522 89	\$173,958,288 54	\$39,607,777 93	\$371,703 82
\$2,415,858 76	\$15,115,673 31	\$18,561,405 54	\$470,944,841 01	\$78,301,176 10	\$4,435,442 19
\$14,675 00	\$747,525 08	\$5,284 80	\$22,997,374 23	\$569,137 54	.....
353,900 00	328,686 45	25,000 00	14,587,586 45	124,282 65	.....
\$368,575 00	\$1,076,211 53	\$30,284 80	\$37,584,960 68	\$693,420 19	.....
\$16,976 00	\$5,839 40	\$10,542 00	\$24,209,357 40	\$3,163,815 95	.....
5,000 00	282,075 00	.....	1,159,038 94	.....	\$1,120,548 50
.....	547 21	5,551 54	1,370,173 75	.....	212,822 91
\$21,976 00	\$288,461 61	\$16,093 54	\$26,738,570 09	\$3,163,815 95	\$1,333,371 41
\$2,806,409 76	\$16,480,346 45	\$18,607,783 88	\$535,268,371 78	\$82,158,412 24	\$5,768,813 60

<sup>11</sup> Overstated by \$61,577.22, the amount of the difference between the statutory rate for gas of 80 cents per M cu. ft. and rate of 95 cents charged by the company for the period from July 1 to Dec. 31, 1916. This difference should have been deducted from income or surplus and set up as a reserve.

<sup>12</sup> Includes \$24,042.66, "General reserve" to which is charged the depreciation accrued prior to Dec. 31, 1908, whenever retirements of "Fixed capital, Dec. 31, 1908" are made.

<sup>13</sup> Represents the difference between the 80 cents per M cu. ft. rate fixed by law, effective July 1, 1916, and the rate of 95 cents which the company collects.

<sup>14</sup> See note 22, Division A.

<sup>15</sup> Real-estate mortgages, matured and unpaid, \$357,011.74, held by the New Amsterdam, are here included in Bills and accounts owing to associated companies.

<sup>17</sup> First mortgage bonds, matured and unpaid, \$275,000, owned by Consolidated Gas and guaranteed by United Electric, are included in Bills and accounts owing to associated companies.

<sup>18</sup> As reported by the company on the balance sheet; the consumers' deposit schedule has been corrected to show \$29,925.20 which is the amount shown in Table XL.

<sup>19</sup> See note 18. Table XL excludes the Brush Electric.

TABLE XXXIX. GROWTH OF FIXED CAPITAL DURING 1916:

FIXED CAPITAL ITEMS	CONSOLIDATED		
	Consolidated Gas	Astoria L., H. & P.	New Amsterdam Gas
<b>LAND DEVOTED TO GAS OPERATIONS</b>			
Occupied by gas works.....		\$21,351 94	\$5,350 00
Occupied by outside holder stations.....	Cr \$3,068 40		
Water rights.....			
Other land.....	2,465 24		50,461 85
<b>INTANGIBLE GAS CAPITAL</b>			
Organization.....			
Franchises (gas).....			
Patent rights (gas).....			
Other intangible gas capital.....			
<b>TANGIBLE GAS CAPITAL</b>			
General structures.....	{ [ 144 57] 101,673 13 }		{ [ 417 42] 7,590 57 }
General equipment.....	31,648 34	Cr 193 20	6,291 18
Works and station structures.....	{ [ 2,716 57] 9,574 93 }	12,341 72	
Holders.....			
Furnaces, boilers and accessories.....	{ [ Cr 1,755 45] Cr 16 38 }	24,734 90	
Steam engines.....	322 82		
Gas engines.....			
Miscellaneous power-plant equipment.....	1,368 02		
Benchies and retorts.....		98 14	
Water-gas sets and accessories.....		1,901 54	
Purification apparatus.....		19,667 44	
Accessory equipment at works.....	{ [ 1,755 45] 2,048 11 }	Cr 4,162 28	Cr 1,906 75
Trunk lines and mains.....	48,697 12		{ [ 70,038 09] 5,291,694 01 }
Gas services.....	29,894 49		12,141 09
Gas meters.....	108,010 97		30,573 93
Gas-meter installation.....			
Municipal street-lighting fixtures.....			
Gas engines and appliances.....	224,731 77	22 91	22,326 78
Gas tools and implements.....	2,319 98	Cr 2,721 69	75 02
Gas laboratory equipment.....	776 63		
Other tangible gas capital.....	81,453 56		3,543 01
Engineering and superintendence.....	{ [ Cr 2,861 14] 43,535 66 }	56,011 50	978 66
Law expenditures during construction.....			
Injuries during construction.....			
Taxes during construction.....			[ Cr 65,905 19 ]
Interest during construction.....	<sup>1</sup> Cr 5,339 68	<sup>1</sup> Cr 1,327 75	[ Cr 4,183 90 ]
Miscellaneous construction expenditures.....		4,834 30	[ Cr 417 42 ]
<b>SUMMARY OF CHANGES IN FIXED CAPITAL DURING YEAR</b>			
Total net changes in capital installed since 1908 (items shown above).....	\$630,095 81	\$132,559 56	\$5,429,119 25
Corrections and adjustments.....	<sup>2</sup> Cr 163,969 76		
"Fixed capital, Dec. 31, 1908" withdrawn — Cr.....	790,412 18	24,964 72	53,068 34
Net increase of all fixed capital.....	Cr \$324,316 13	\$107,594 84	\$5,376,031 01
<b>TOTAL FIXED CAPITAL, DEC. 31, 1916</b>			
Installed prior to 1909.....	\$41,965,729 52	\$10,923,585 49	<sup>3</sup> \$40,246,968 37
Installed since 1908.....	12,095,103 68	4,046,702 94	6,406,386 91
Total, Dec. 31, 1916, before deducting depreciation.....	\$54,060,833 20	\$14,970,288 43	<sup>3</sup> \$46,653,345 28

NOTE.— The data itemized in this table under the classification of the Uniform System of Accounts represent fixed capital installed during the year less retirements of fixed capital installed since 1908. Details of installations and retirements are given in Part III of this volume. Corrections are shown separately, and transfers between accounts are entered in square brackets.



TABLE XXXIX. Growth of fixed capital during 1916: (A) Ga

FIXED CAPITAL ITEMS	BROOKLYN	
	Brooklyn Union Gas	Newtown Gas
<b>LAND DEVOTED TO GAS OPERATIONS</b>		
Occupied by gas works.....	.....	.....
Occupied by outside holder stations.....	\$417 87	\$116 64
Water rights.....	.....	.....
Other land.....	72,993 63	100 00
<b>INTANGIBLE GAS CAPITAL</b>		
Organization.....	.....	.....
Franchises (gas).....	.....	.....
Patent rights (gas).....	.....	.....
Other intangible gas capital.....	.....	.....
<b>TANGIBLE GAS CAPITAL</b>		
General structures.....	20,501 56	272 97
General equipment.....	47,555 08	879 57
Works and station structures.....	60,785 96	397 31
Holders.....	998 34	3,816 47
Furnaces, boilers and accessories.....	35,110 52	.....
Steam engines.....	3,345 70	.....
Gas engines.....	.....	.....
Miscellaneous power-plant equipment.....	1,336 87	.....
Benches and retorts.....	.....	.....
Water-gas sets and accessories.....	2,910 40	.....
Purification apparatus.....	22,831 71	.....
Accessory equipment at works.....	40,592 15	438 77
Trunk lines and mains.....	132,130 55	49,759 48
Gas services.....	60,077 80	11,282 74
Gas meters.....	99,508 47	19,507 83
Gas-meter installation.....	.....	.....
Municipal street-lighting fixtures.....	.....	.....
Gas engines and appliances.....	.....	.....
Gas tools and implements.....	4,082 51	187 61
Gas laboratory equipment.....	2,354 16	.....
Other tangible gas capital.....	.....	.....
Engineering and superintendence.....	.....	.....
Law expenditures during construction.....	.....	.....
Injuries during construction.....	.....	.....
Taxes during construction.....	.....	.....
Interest during construction.....	.....	.....
Miscellaneous construction expenditures.....	15,428 05	.....
<b>SUMMARY OF CHANGES IN FIXED CAPITAL DURING YEAR</b>		
Total net changes in capital installed since 1908 (items shown above).....	\$622,959 33	\$86,750 44
Corrections and adjustments.....	.....	.....
"Fixed capital, Dec. 31, 1908" withdrawn — Cr.....	78,791 75	8,492 64
Net increase of all fixed capital.....	\$544,167 58	\$78,266 80
<b>TOTAL FIXED CAPITAL, DEC. 31, 1916</b>		
Installed prior to 1909.....	\$35,089,758 06	\$682,555 07
Installed since 1908.....	6,845,928 85	1,649,848 56
Total, Dec. 31, 1916, before deducting depreciation.....	\$41,935,686 91	\$2,332,403 63

<sup>1</sup> One-half of a general-capital charge which has been equally divided between the gas and the electrical departments by the Bureau of Statistics of this Commission.

<sup>2</sup> Includes \$9,134.30 heretofore treated by the company as an investment.

<sup>3</sup> Includes \$2,829.80, one-half of a general-capital charge; see note 1.



TABLE XXXIX. Growth of fixed capital during 1916: (A) Gas

FIXED CAPITAL ITEMS	GAS DEPARTMENTS — GAS-ELECTRICAL COMPANIES — <i>Concluded</i>	
	Bronx Gas & Electric	Total
LAND DEVOTED TO GAS OPERATIONS		
Occupied by gas works.....	.....	.....
Occupied by outside holder stations.....	.....	.....
Water rights.....	.....	.....
Other land.....	<sup>1</sup> \$3,389 66	\$15,575 16
INTANGIBLE GAS CAPITAL		
Organization.....	.....	.....
Franchises (gas).....	.....	.....
Patent rights (gas).....	.....	.....
Other intangible gas capital.....	.....	.....
TANGIBLE GAS CAPITAL		
General structures.....	<sup>1</sup> 100 96	5,384 02
General equipment.....	<sup>1</sup> 4,239 00	10,962 48
Works and station structures.....	2,045 54	2,473 85
Holders.....	.....	.....
Furnaces, boilers and accessories.....	146 52	146 52
Steam engines.....	.....	.....
Gas engines.....	.....	375 00
Miscellaneous power-plant equipment.....	.....	.....
Benchs and retorts.....	.....	539 52
Water-gas sets and accessories.....	.....	.....
Purification apparatus.....	.....	.....
Accessory equipment at works.....	1,687 53	1,687 53
Trunk lines and mains.....	23,526 39	79,545 06
Gas services.....	7,501 41	17,401 81
Gas meters.....	2,573 63	17,050 47
Gas-meter installation.....	476 36	476 36
Municipal street lighting fixtures.....	.....	Cr 22 80
Gas engines and appliances.....	.....	346 21
Gas tools and implements.....	39 68	1,159 95
Gas laboratory equipment.....	310 97	.....
Other tangible gas capital.....	.....	.....
Engineering and superintendence.....	.....	.....
Law expenditures during construction.....	.....	.....
Injuries during construction.....	.....	.....
Taxes during construction.....	.....	.....
Interest during construction.....	.....	.....
Miscellaneous construction expenditures.....	78 92	78 92
SUMMARY OF CHANGES IN FIXED CAPITAL DURING YEAR		
Total net changes in capital installed since 1908 (items shown above).....	\$46,116 57	\$153,180 06
Corrections and adjustments.....	.....	.....
"Fixed capital, Dec. 31, 1908" withdrawn — Cr.....	<sup>4</sup> 26,237 06	30,369 41
Net increase of all fixed capital.....	\$19,879 51	\$122,810 65
TOTAL FIXED CAPITAL, DEC. 31, 1916		
Installed prior to 1909.....	<sup>6</sup> \$503,874 85	\$3,231,341 22
Installed since 1908.....	<sup>7</sup> 349,991 06	2,410,101 71
Total fixed capital, Dec. 31, 1916, before deducting depreciation.....	<sup>7</sup> \$853,865 91	\$5,641,442 93

<sup>1</sup> One-half of net charge to General capital, which has been divided equally by the Bureau of Statistics of this Commission between the gas and electrical departments.  
<sup>2</sup> An item of \$1,007.66, representing expenditures on high-pressure system uncompleted at the close of the year, and temporarily included by the company in this account, is here excluded.  
<sup>3</sup> Consists of items transferred to operating expenses.  
<sup>4</sup> Includes \$2,095.99, one-half the credit for general capital retired.

**companies and gas departments of gas-electrical companies — Concluded**

OTHER GAS COMPANIES				Grand total, gas supply
Kings County Lighting	New York & Richmond Gas	Brooklyn Borough Gas	Total	
.....	.....	\$1,901 10	\$1,901 10	\$28,616 30
.....	.....	.....	.....	Cr 2,533 89
.....	.....	.....	.....	143,557 60
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
Cr \$15 50	.....	26 83	11 33	{ [8,777 88]
435 09	\$2,997 53	2,108 28	5,540 90	{ 150,250 26
553 49	1,539 89	10,193 82	12,287 20	{ 124,274 27
20 10	2,016 01	93 18	2,129 29	{ [Cr 5,499 32]
1,243 27	1,148 26	74 38	2,465 91	{ 117,519 00
.....	.....	.....	.....	{ 30,206 41
.....	.....	.....	.....	{ [Cr 1,755 45]
.....	.....	.....	.....	{ 70,905 58
.....	.....	.....	.....	{ 8,668 02
.....	.....	.....	.....	.....
.....	.....	.....	.....	3,079 89
1,689 77	161 37	47 04	1,898 18	98 14
.....	.....	144 60	144 60	7,747 17
858 34	Cr 163 32	9,299 41	9,994 43	55,817 06
15,041 31	26,628 77	11,067 24	53,357 32	{ [1,755 45]
22,927 90	8,269 91	11,997 27	43,195 08	{ 55,728 10
19,859 94	5,581 46	14,217 94	39,659 34	{ [70,038 09]
7,036 99	1,544 39	3,916 36	12,497 74	{ 5,748,931 55
.....	.....	.....	.....	{ 207,289 14
777 90	Cr 12 00	Cr 275 14	490 76	{ 417,909 42
.....	636 43	30 60	667 03	{ 17,082 42
5 88	299 02	125 63	430 53	.....
.....	.....	.....	.....	395,195 34
.....	.....	.....	.....	5,009 86
.....	.....	.....	.....	5,137 20
.....	.....	.....	.....	34,786 03
.....	244 68	.....	244 68	{ Cr 2,861 14
.....	.....	.....	.....	{ 113,107 70
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	[Cr 65,905 19]
.....	.....	.....	.....	[Cr 4,132 90]
.....	.....	.....	.....	[Cr 8,080 05]
.....	.....	.....	.....	[Cr 417 42]
.....	.....	.....	.....	20,841 27
\$71,034 48	\$50,892 40	\$64,988 54	\$186,915 42	\$7,749,643 78
2,417 53	1,983 75	Cr 86 69	Cr 86 69	Cr 164,086 45
		(5)	4,401 28	1,124,329 40
\$68,616 95	\$48,908 65	\$64,901 85	\$12,427 45	\$6,461,227 93
\$4,911,344 17	\$2,906,544 38	(5)	\$7,817,888 55	\$169,864,951 62
977,957 01	398,679 20	\$1,834,642 60	3,211,278 81	42,597,878 79
\$5,889,301 18	\$3,305,223 58	\$1,834,642 60	\$11,029,167 36	\$211,962,830 41

<sup>1</sup> The fixed-capital accounts of this company were all re-written as of Jan. 1, 1914, to agree with the appraisal of the company's property by this Commission, the accounts as of Dec. 31, 1908, being absorbed.

\* Includes \$105,757.04, one-half of general capital.

<sup>7</sup> Includes \$29,837.15, one-half of general capital.

TABLE XXXIX. Growth of fixed capital during 1916: (B) Electrical

FIXED CAPITAL ITEMS	CONSOLIDATED	
	New York Edison	United Elect. L. & P.
LAND DEVOTED TO ELECTRICAL OPERATIONS		
Occupied by generating stations.....	.....	.....
Occupied by outside substations.....	\$62,559 97	.....
Water rights.....	.....	.....
Other land.....	93,439 40	.....
INTANGIBLE ELECTRICAL CAPITAL		
Organisation.....	.....	.....
Franchises (electrical).....	.....	.....
Patent rights (electrical).....	.....	.....
Other intangible electrical capital.....	.....	.....
TANGIBLE ELECTRICAL CAPITAL		
General structures.....	79,900 84	\$292 18
General equipment.....	101,174 35	3,008 54
Dams, canals and pipe lines.....	.....	.....
Power-plant buildings.....	24,333 17	23,620 41
Furnaces, boilers and accessories.....	{ [397 68] 22,415 22 }	26,072 78
Steam engines.....	[Cr 397 68]	32,202 67
Turbo-generators.....	1,269 79	20,145 58
Turbines and water-wheels.....	.....	.....
Gas-producers and accessories.....	.....	.....
Gas engines.....	.....	.....
Electric generators.....	.....	.....
Accessory electric power equipment.....	58,481 94	72,067 44
Miscellaneous power-plant equipment.....	698 12	11,461 39
Substation buildings.....	139,103 97	10,615 56
Substation equipment.....	122,421 57	60,179 78
Poles and fixtures.....	47,414 60	.....
Underground conduits.....	387 06	.....
Transmission system.....	Cr 16,802 64	148,765 40
Distribution system:		
Overhead.....	80,359 96	.....
Edison tube.....	32,492 08	.....
Other underground.....	354,073 60	212,435 06
Line transformers and devices.....	264 23	110,710 81
Electric services.....	356,223 36	69,516 21
Electric meters.....	125,474 89	14,182 47
Electric-meter installation.....	.....	.....
Municipal street-lighting system.....	118,970 90	20,318 61
Commercial arc lamps.....	Cr 25,927 12	.....
Glow lamps.....	.....	.....
Electric motors and heaters.....	1,250 00	.....
Electric tools and implements.....	738 23	287 09
Electric laboratory equipment.....	.....	.....
Other tangible electrical capital.....	.....	30,303 09
Engineering and superintendence.....	7,678 25	.....
Law expenditures during construction.....	.....	.....
Injuries during construction.....	.....	.....
Taxes during construction.....	.....	.....
Interest during construction.....	.....	.....
Miscellaneous construction expenditures.....	.....	.....
SUMMARY OF CHANGES IN FIXED CAPITAL DURING YEAR		
Total net changes in capital installed since 1908 (items shown above).....	\$1,788,395 74	\$866,185 07
Corrections and adjustments.....	<sup>1</sup> Cr 12,232 37	.....
"Fixed capital, Dec. 31, 1908" withdrawn — Cr.....	803,129 41	113,566 13
Net increase of all fixed capital.....	\$973,033 96	\$752,618 94
TOTAL FIXED CAPITAL DEC. 31, 1916		
Installed prior to 1909.....	\$101,407,656 78	\$9,755,588 56
Installed since 1908 { Electrical.....	31,413,374 42	11,110,602 81
Steam.....	34,507 82	.....
Total, Dec. 31, 1916, before deducting depreciation...	\$132,855,539 02	\$20,866,191 37

<sup>1</sup> Consists of charges for interest during construction and credits for undistributed discounts on bills for materials and supplies used in construction.



companies and electrical departments of gas-electrical companies

SYSTEM		OTHER OPERATING ELECTRICAL COMPANIES		
N. Y. & Queens Elect. L. & P.	Total	Edison Elect. Illg. (Bklyn)	Richmond Light & R. R.	Total
.....	.....	.....	.....	.....
\$273 05	\$62,833 02	.....	.....	.....
.....	.....	.....	{ [Cr \$700 00]	[Cr \$700 00]
25 60	93,465 00	\$150,192 41	6,000 00	6,000 00
.....	.....	.....	.....	150,192 41
.....	.....	.....	.....	.....
.....	.....	.....	Cr 1,000 00	Cr 1,000 00
.....	.....	.....	.....	.....
56,967 84	137,160 86	86,496 87	.....	86,496 87
8,114 14	112,297 03	5,417 79	3,029 63	8,447 42
.....	.....	.....	.....	.....
.....	47,953 58	.....	{ [700 00]	[700 00]
.....	[397 68]	.....	1,210 09	1,210 09
.....	48,488 00	.....	83,648 71	83,648 71
.....	[Cr 397 68]	.....	1,615 77	1,615 77
.....	32,202 67	.....	14,860 40	14,860 40
.....	21,415 37	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	831 83	831 83
1,241 26	131,790 64	Cr 10,868 99	36,557 34	25,688 35
77 78	12,237 29	1,774 32	.....	1,774 32
5,490 11	155,209 64	1,332 72	.....	1,332 72
93,979 75	276,581 10	157,527 11	3,575 66	161,102 77
33,991 86	81,406 46	61,523 87	6,476 10	67,999 97
18,784 09	19,171 15	323,549 68	.....	323,549 68
24,242 54	156,205 30	177,120 35	.....	177,120 35
.....	.....	.....	.....	.....
69,599 79	149,959 75	121,362 84	13,525 82	134,888 66
.....	32,492 08	.....	.....	.....
6,050 79	572,559 45	229,870 80	.....	229,870 80
49,154 20	160,129 24	46,178 07	15,645 22	61,823 29
87,611 83	513,351 40	385,037 63	8,275 61	393,313 24
38,043 31	177,700 69	163,904 75	12,711 96	176,616 71
2,096 97	2,096 97	138,344 33	1,297 86	139,642 19
33,811 79	173,101 30	Cr 5,771 25	13,039 49	7,268 24
Cr 264 38	Cr 26,191 50	.....	.....	.....
1 05	1 05	.....	.....	.....
.....	1,250 00	22,656 22	.....	22,656 22
86 00	1,061 32	2,700 88	.....	2,700 88
1,443 37	1,443 37	1,209 57	114 26	1,323 83
7,249 46	37,552 55	.....	.....	.....
.....	7,678 25	109,635 23	.....	109,635 23
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	Cr 25,971 59	.....	Cr 25,971 59
.....	.....	8,157 66	.....	8,157 66
.....	.....	.....	.....	.....
\$538,022 22	\$3,192,603 03	\$2,151,381 27	\$221,415 75	\$2,372,797 02
Cr 31,517 97	43,750 34	Cr 3,512 66	.....	Cr 3,512 66
78,134 33	994,829 87	229,644 51	154,279 73	383,924 24
\$428,369 92	\$2,154,022 82	\$1,918,224 10	\$67,136 02	\$1,985,360 12
\$4,891,621 92	\$116,054,867 26	\$14,256,079 35	\$1,693,780 41	\$15,949,859 76
3,142,284 59	45,666,361 82	12,972,376 91	676,486 31	13,648,863 22
.....	34,507 82	36,255 97	.....	36,255 97
\$8,034,006 51	\$161,755,736 90	\$27,264,712 23	\$2,370,266 72	\$29,634,978 95

<sup>1</sup> Consists of \$1,375.07, installations, and \$13,766.07, retirements, in steam department, and an adjusting debit of \$158.63 to the account, Power-plant buildings.  
<sup>2</sup> For data of railroad department, see vol. II of this Report.

TABLE XXXIX. Growth of fixed capital during 1916: (B) Electrical

FIXED CAPITAL ITEMS	ELECTRICAL DEPARTMENTS OF GAS-ELECTRICAL		
	Flatbush Gas	Queens Borough G. & E.	Bronx Gas & Electric
LAND DEVOTED TO ELECTRICAL OPERATIONS			
Occupied by generating stations.....	.....	.....	.....
Occupied by outside substations.....	.....	.....	.....
Water rights.....	.....	.....	.....
Other land.....	\$4 00	<sup>1</sup> \$12,185 50	<sup>2</sup> \$3,389 66
INTANGIBLE ELECTRICAL CAPITAL			
Organisation.....	.....	.....	.....
Franchises (electrical).....	.....	.....	.....
Patent rights (electrical).....	.....	.....	.....
Other intangible electrical capital.....	.....	.....	.....
TANGIBLE ELECTRICAL CAPITAL			
General structures.....	<sup>2</sup> 2,165 39	<sup>2</sup> 3,117 65	<sup>2</sup> 100 96
General equipment.....	<sup>2</sup> 1,135 57	<sup>2</sup> 2,291 28	<sup>2</sup> 4,239 00
Dams, canals and pipe lines.....	.....	.....	.....
Power-plant buildings.....	4,060 63	{ [1,064 74] 1,486 73 }	219 73
Furnaces, boilers and accessories.....	2,515 03	{ [Cr 1,064 74] 2,446 66 }	407 42
Steam engines.....	719 39	3,636 08	.....
Turbo-generators.....	.....	.....	.....
Turbines and water-wheels.....	.....	.....	.....
Gas-producers and accessories.....	.....	.....	.....
Gas engines.....	.....	.....	.....
Electric generators.....	3 76	.....	.....
Accessory electric power equipment.....	2,992 28	356 73	.....
Miscellaneous power-plant equipment.....	37 26	1,736 22	Cr 140 42
Substation buildings.....	.....	.....	.....
Substation equipment.....	.....	113 84	.....
Poles and fixtures.....	3,152 91	9,004 24	4,357 50
Underground conduits.....	18,925 92	.....	.....
Transmission system.....	.....	.....	.....
Distribution system:			
Overhead.....	2,528 36	7,200 71	3,901 78
Edison tube.....	.....	.....	.....
Other underground.....	20,548 03	.....	.....
Line transformers and devices.....	7,158 30	5,590 60	898 62
Electric services.....	40,956 81	3,699 12	360 20
Electric meters.....	13,730 14	6,084 94	2,095 31
Electric-meter installation.....	.....	.....	654 80
Municipal street-lighting system.....	7,262 88	11,576 02	22,303 45
Commercial arc lamps.....	.....	.....	.....
Glow lamps.....	.....	.....	.....
Electric motors and heaters.....	.....	.....	.....
Electric tools and implements.....	.....	.....	.....
Electric laboratory equipment.....	443 46	401 38	42 40
Other tangible electrical capital.....	.....	.....	.....
Engineering and superintendence.....	.....	.....	.....
Law expenditures during construction.....	.....	.....	.....
Injuries during construction.....	.....	.....	.....
Taxes during construction.....	.....	.....	.....
Interest during construction.....	.....	.....	.....
Miscellaneous construction expenditures.....	.....	.....	266 28
CHANGES IN FIXED CAPITAL DURING YEAR			
Total net changes in capital installed since 1908 (items shown above).....	\$128,340 12	\$70,927 70	\$43,096 69
Corrections and adjustments.....	.....	.....	.....
"Fixed capital, Dec. 31, 1908" withdrawn — Cr.....	5,711 13	1,799 81	<sup>4</sup> 6,137 17
Net increase of all fixed capital.....	\$122,628 99	\$69,127 89	\$36,959 52
TOTAL FIXED CAPITAL, DEC. 31, 1916			
Installed prior to 1909.....	\$528,838 50	<sup>4</sup> \$1,888,910 97	<sup>4</sup> \$344,887 48
Installed since 1908.....	<sup>4</sup> 1,162,271 95	<sup>4</sup> 534,154 43	<sup>4</sup> 337,740 60
Total, Dec. 31, 1916, before deducting depreciation.....	<sup>4</sup> \$1,691,110 45	<sup>4</sup> \$2,423,065 40	<sup>4</sup> \$682,628 08

<sup>1</sup> See notes 1 and 3 attached to corresponding gas-department figure.  
<sup>2</sup> One-half of net charges to General capital, which has been equally divided between the gas and electrical departments by the Bureau of Statistics of this Commission.  
<sup>3</sup> Includes a credit of \$2,823.60, and one-half the charge to General capital, \$2,829.80.

companies and electrical departments of gas-electrical companies — Continued

COMPANIES		ELECTRIC CONDUIT COMPANIES		Total operating companies
Total	Consolidated Tel. & Elect. Subway	Empire City Subway	Total	
.....	.....	.....	.....	.....
.....	.....	.....	.....	\$62,833 02
.....	.....	.....	.....	Cr 700 00
.....	.....	.....	.....	6,000 00
\$15,579 16	.....	.....	.....	259,236 57
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	Cr 1,000 00
.....	.....	.....	.....	.....
5,384 00	.....	.....	.....	229,041 73
7,665 85	.....	.....	.....	128,410 30
.....	.....	.....	.....	.....
[1,064 74]	.....	.....	.....	[1,764 74]
5,767 09	.....	.....	.....	54,930 76
Cr [1,064 74]	.....	.....	.....	[Cr 667 06]
5,869 11	.....	.....	.....	137,505 82
4,355 47	.....	.....	.....	[Cr 397 68]
.....	.....	.....	.....	38,173 91
.....	.....	.....	.....	36,275 77
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
3 76	.....	.....	.....	835 59
3,349 01	.....	.....	.....	160,828 00
1,633 06	.....	.....	.....	15,644 67
.....	.....	.....	.....	156,542 36
113 84	.....	.....	.....	437,797 71
16,514 65	.....	.....	.....	165,921 08
18,925 92	\$1,404,136 94	\$906,882 69	\$2,311,019 63	2,672,666 38
.....	.....	.....	.....	333,325 65
13,630 85	.....	.....	.....	298,479 26
.....	.....	.....	.....	32,492 08
20,548 03	.....	.....	.....	822,978 28
18,647 52	.....	.....	.....	235,600 05
45,016 13	.....	.....	.....	951,680 77
21,910 39	.....	.....	.....	376,227 79
654 80	.....	.....	.....	142,393 96
41,142 35	.....	.....	.....	221,511 89
.....	.....	.....	.....	Cr 26,191 50
.....	.....	.....	.....	1 05
.....	.....	.....	.....	23,906 22
.....	Cr 925 21	13,000 00	12,074 79	15,836 99
887 24	.....	.....	.....	3,654 44
.....	1,064 15	1,964 59	3,028 74	40,581 29
.....	.....	.....	.....	117,313 48
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	Cr 25,971 59
266 28	.....	.....	.....	8,423 94
\$242,364 51	\$1,404,275 88	\$921,847 28	\$2,326,123 16	\$8,133,887 72
.....	.....	.....	.....	Cr 47,263 00
13,648 11	.....	34,296 26	34,296 26	1,426,698 48
\$228,716 40	\$1,404,275 88	\$887,551 02	\$2,291,826 90	\$6,659,926 24
\$2,762,636 95	\$13,814,697 91	\$11,109,398 67	\$24,924,096 58	\$159,691,460 55
2,034,166 98	10,366,067 04	3,619,532 60	13,985,599 64	{ 75,334,991 66
.....	.....	.....	.....	70,763 79
\$4,796,803 93	\$24,180,764 95	\$14,728,931 27	\$38,909,696 22	\$235,097,216 00

\* Includes one-half the credit for general capital retired.

\* See note 4 attached to corresponding gas-department figure.

\* Includes one-half of general capital. For details see notes to corresponding figures in the gas division of this table.

# 316 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

TABLE XXXIX. Growth of fixed capital during 1916: (B) Electrical

FIXED CAPITAL ITEMS	Operating companies, total brought forward
LAND DEVOTED TO ELECTRICAL OPERATIONS	
Occupied by generating stations.....	\$62,833 02
Occupied by outside substations.....	[Cr 700 00]
Water rights.....	6,000 00
Other land.....	259,236 57
INTANGIBLE ELECTRICAL CAPITAL	
Organisation.....	
Franchises (electrical).....	
Patent rights (electrical).....	Cr 1,000 00
Other intangible electrical capital.....	
TANGIBLE ELECTRICAL CAPITAL	
General structures.....	229,041 73
General equipment.....	128,410 30
Dams, canals and pipe lines.....	[1,764 74]
Power-plant buildings.....	54,930 76
Furnaces, boilers and accessories.....	[Cr 667 06]
Steam engines.....	137,505 82
Turbo-generators.....	[Cr 397 68]
Turbines and water wheels.....	38,173 91
Gas-producers and accessories.....	36,275 77
Gas engines.....	
Electric generators.....	835 59
Accessory electric power equipment.....	160,828 00
Miscellaneous power-plant equipment.....	15,644 67
Substation buildings.....	156,542 36
Substation equipment.....	437,797 71
Poles and fixtures.....	165,921 08
Underground conduits.....	2,672,666 38
Transmission system.....	333,325 65
Distribution system:	
Overhead.....	298,479 26
Edison tube.....	32,492 08
Other underground.....	822,978 28
Line transformers and devices.....	235,600 05
Electric services.....	951,680 77
Electric meters.....	376,227 79
Electric-meter installation.....	142,393 96
Municipal street-lighting system.....	221,511 89
Commercial lamps.....	Cr 26,191 50
Glow lamps.....	1 05
Electric motors and heaters.....	23,906 22
Electric tools and implements.....	15,836 99
Electric laboratory equipment.....	3,654 44
Other tangible electrical capital.....	40,581 29
Engineering and superintendence.....	117,313 48
Law expenditures during construction.....	
Injuries during construction.....	
Taxes during construction.....	
Interest during construction.....	Cr 25,971 59
Miscellaneous construction expenditures.....	8,423 94
SUMMARY OF CHANGES IN FIXED CAPITAL DURING YEAR	
Total net changes in capital installed since 1908 (items shown above).....	\$8,133,887 72
Corrections and adjustments.....	Cr 47,263 00
" Fixed capital, Dec. 31, 1908 " withdrawn — Cr.....	1,426,698 48
Net increase of all fixed capital.....	\$6,659,926 24
TOTAL FIXED CAPITAL, DEC. 31, 1916	
Installed prior to 1909.....	\$159,691,460 55
Installed since 1908.....	{ 75,334,991 66
	70,763 79
Total, Dec. 31, 1916, before deducting depreciation.....	\$235,097,216 00

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[illegible]

TABLE XL. CONSUMERS' DEPOSITS.

COMPANY	DEPOSITS AT BEGINNING OF YEAR		DEPOSITS ADDED DURING YEAR	
	Number	Amount	Number	Amount
<b>GAS COMPANIES</b>				
<i>Consolidated system<sup>1</sup></i>				
Consolidated Gas.....	N. R.	\$985,883 00	75,400	\$398,071 50
New Amsterdam Gas.....	N. R.	316,492 12	20,286	102,376 00
Central Union Gas.....	N. R.	186,287 63	16,150	72,910 00
Standard Gas Light.....	20,425	140,741 37	11,723	61,655 08
N. Y. Mutual Gas Light.....	N. R.	130,935 68	12,131	53,212 80
Northern Union Gas.....	N. R.	109,775 92	10,087	52,320 00
N. Y. & Queens Gas.....	N. R.	20,853 56	1,114	6,278 31
Total.....	—	1,890,969 28	146,891	746,823 69
<i>Brooklyn Union system</i>				
Brooklyn Union Gas.....	N. R.	1,077,794 98	71,361	362,361 00
Newtown Gas.....	N. R.	62,780 83	5,898	25,543 00
Woodhaven Gas Light.....	N. R.	22,712 70	3,184	13,320 00
Jamaica Gas Light.....	N. R.	17,426 92	2,301	10,340 00
Richmond Hill & Q. C. Gas.....	N. R.	8,705 69	1,057	4,787 00
Total.....	—	1,189,481 12	83,801	416,351 00
<i>Other gas companies</i>				
Kings County Lighting.....	20,836	119,464 00	7,949	42,640 00
N. Y. & Richmond Gas.....	4,299	24,850 20	1,999	11,390 00
Brooklyn Borough Gas.....	10,383	77,901 07	5,414	44,229 51
Total.....	35,520	322,015 27	15,362	98,259 51
Total, gas companies.....	—	\$3,302,405 67	246,054	\$1,262,434 20
<b>GAS-ELECTRICAL COMPANIES</b>				
Flatbush Gas.....	N. R.	\$97,342 75	8,697	\$53,389 00
Queens Borough G. & E.....	N. R.	59,761 19	6,848	95,895 21
Bronx Gas & Electric.....	7,717	42,668 98	2,071	13,128 68
Total.....	—	\$199,772 92	17,616	\$162,422 87
<b>ELECTRICAL COMPANIES</b>				
New York Edison.....	48,256	\$453,913 55	34,890	\$300,525 76
United Electric L. & P.....	12,401	109,190 00	13,389	107,030 00
N. Y. & Queens Elect. L. & P.....	6,518	70,432 89	3,486	33,111 87
Edison Elect. Illg. (Bklyn).....	30,597	352,061 91	18,171	200,327 50
Richmond Light & R.R.....	2,448	14,283 92	1,487	9,410 00
Total.....	100,220	\$999,882 27	71,423	\$650,405 13
Grand total.....	—	\$4,502,060 86	335,093	\$2,075,263 20

<sup>1</sup> Cases where the account is not fully satisfied by the credit.  
<sup>2</sup> The Astoria is not included in this table as it has no consumers' deposits.  
<sup>3</sup> Includes both cash refunds and credits to accounts.

AND UNCOLLECTIBLE BILLS, 1916

DEPOSITS REFUNDED					DEPOSITS AT CLOSE OF YEAR	
WHOLLY OR PARTLY IN CASH			APPLIED ON ACCOUNT <sup>1</sup>		Number	Amount
Number	Whereof cash	Whereof credited to consumers' accounts	Number	Amount		
62,233	N. S.	\$328,873 05	12,047	\$46,869 57	N. R.	\$1,008,211 88
18,273	N. S.	\$87,684 25	3,439	13,710 59	N. R.	317,473 28
12,885	N. S.	\$60,451 91	2,147	7,944 04	N. R.	190,801 68
10,396	\$58,859 93	2,364 64	913	4,366 60	20,839	136,805 28
8,262	N. S.	\$48,799 76	2,284	8,582 11	N. R.	126,766 61
7,864	N. S.	\$41,491 46	1,501	5,874 75	N. R.	114,729 71
788	1,003 10	2,787 78	46	270 00	N. R.	23,070 99
190,721	\$59,863 03	\$572,452 85	22,577	\$87,617 66	—	1,917,869 43
62,268	N. S.	\$308,555 30	20,491	64,628 64	N. R.	1,066,972 04
3,746	N. S.	\$14,389 96	1,250	3,386 65	N. R.	70,547 22
1,566	N. S.	\$6,768 40	448	1,469 84	N. R.	27,794 46
1,116	N. S.	\$5,412 80	297	1,185 26	N. R.	21,168 86
581	N. S.	\$2,661 00	165	586 14	N. R.	10,245 55
69,277	—	\$337,787 46	22,651	71,256 53	—	1,196,728 13
5,192	N. S.	\$30,295 00	1,938	11,099 00	21,655	121,710 00
991	5,595 00	365 00	26	155 00	5,281	29,925 20
3,585	N. S.	\$27,861 63	232	1,969 00	11,982	92,299 95
9,768	\$5,595 00	\$58,521 63	2,196	13,223 00	38,918	243,935 15
199,766	\$65,458 03	\$968,761 94	47,224	\$172,097 19	—	\$3,358,522 71
5,478	N. S.	\$32,997 84	1,129	\$4,712 80	N. R.	\$113,021 11
N. R.	N. S.	\$86,988 40	.....	.....	N. R.	68,668 00
1,149	\$6,686 41	2,830 59	271	1,369 11	8,368	44,921 53
—	\$6,686 41	\$122,816 83	1,400	\$6,081 91	—	\$226,610 64
23,670	\$177,228 60	\$28,558 10	8,661	\$14,309 10	50,815	\$534,343 51
5,246	44,920 00	5,685 00	457	2,149 00	20,087	163,466 00
1,633	10,699 75	7,093 25	532	4,797 76	7,839	80,954 00
8,204	80,672 37	37,084 56	2,009	29,082 36	38,555	405,550 12
653	4,180 00	7 60	36	202 00	3,246	19,304 32
39,406	\$317,700 72	\$78,428 51	11,695	\$50,540 22	120,542	\$1,203,617 95
—	\$389,845 16	\$1,170,007 28	60,319	\$228,719 32	—	\$4,788,751 30

<sup>1</sup> Failure to separate returns according to classification in caption deprives these totals of specific significance.

TABLE XL. Consumers' deposits, and

COMPANY	INTEREST ON DEPOSITS	
	Charged to income	Paid during year
<b>GAS COMPANIES</b>		
<i>Consolidated system</i>		
Consolidated Gas.....	\$44,368 48	\$41,689 01
New Amsterdam Gas.....	12,072 24	12,072 24
Central Union Gas.....	9,735 37	9,193 69
Standard Gas Light.....	7,803 62	7,803 62
N. Y. Mutual Gas Light.....	5,755 75	5,755 75
Northern Union Gas.....	6,078 72	6,078 72
N. Y. & Queens Gas.....	1,305 00	704 40
Total.....	87,119 18	83,297 43
<i>Brooklyn Union system</i>		
Brooklyn Union Gas.....	64,831 42	71,481 36
Newtown Gas.....	3,932 42	3,245 67
Woodhaven Gas Light.....	1,502 30	714 60
Jamaica Gas Light.....	1,143 82	476 25
Richmond Hill & Q. C. Gas.....	567 40	514 12
Total.....	71,977 36	76,432 00
<i>Other gas companies</i>		
Kings County Lighting.....	\$7,512 08	5,580 96
N. Y. & Richmond Gas.....	1,664 60	603 67
Brooklyn Borough Gas.....	2,862 15	2,862 15
Total.....	12,038 83	9,046 80
Total, Gas companies.....	\$171,135 37	\$168,776 23
<b>GAS-ELECTRICAL COMPANIES</b>		
Flatbush Gas { Gas.....	\$6,288 57	\$3,311 29
Electrical.....		
Queens Borough G. & E.....	5,329 08	3,177 67
Bronx Gas Electric { Gas.....	1,173 35	1,173 35
Electrical.....		
Total.....	\$12,791 00	\$7,662 31
<b>ELECTRICAL COMPANIES</b>		
New York Edison.....	\$17,366 60	\$17,366 60
United Electric L. & P.....	3,608 66	3,608 66
N. Y. & Queens Elect. L. & P.....	4,495 00	1,851 19
Edison Elect. Illg. (Bklyn).....	15,000 00	11,772 86
Richmond Light & R. R.....	254 65	254 65
Total.....	\$40,724 91	\$34,853 96
Grand total.....	\$224,651 28	\$211,292 50

<sup>1</sup> Of this \$847.54 is incorrectly charged to surplus for bad debts written off.



uncollectible bills, 1916 — Continued

SERVICE DISCONTINUED BY CONSUMERS WHOSE DEPOSITS WERE NOT WITHDRAWN			UNCOLLECTIBLE BILLS					
Number	Amount of deposits	Applied to unpaid accounts	ACCOUNTS WRITTEN OFF		OFFSETS TO ACCOUNTS WRITTEN OFF			Net loss charged to uncollectible bills
			Number	Amount	DEPOSITS		Other	
					Number	Amount		
9,433	\$48,232 91	\$38,612 02	22,131	\$99,445 31	12,047	\$46,869 57	\$10,875 92	\$41,699 82
1,397	5,642 00	3,379 94	5,749	26,986 19	3,439	13,710 59	3,127 48	10,148 12
1,574	7,218 00	6,303 10	2,860	12,239 86	2,147	7,944 04	1,360 64	2,935 18
597	2,922 00	1,686 20	1,310	7,406 04	531	2,882 00	835 10	3,688 94
1,990	8,283 00	7,523 89	3,459	16,221 75	2,284	8,582 11	3,060 24	4,579 40
768	3,873 50	2,760 70	1,661	7,799 09	1,395	5,874 75	717 21	1,207 13
178	929 50	767 85	101	700 00	46	270 00	23 92	406 08
15,857	77,100 91	61,033 70	37,371	170,798 34	21,889	86,133 06	20,000 51	64,664 67
17,144	80,365 62	59,466 20	27,576	126,580 45	20,491	64,628 64	20,652 37	41,299 44
2,040	6,179 08	5,199 82	1,566	5,856 49	1,250	3,386 65	1,181 24	1,288 60
435	1,460 10	892 92	630	2,747 94	448	1,469 84	698 95	579 15
306	1,329 00	946 11	485	2,388 67	297	1,185 26	423 54	779 87
153	578 50	355 94	227	1,144 61	165	586 14	203 21	355 26
20,078	89,912 30	66,860 99	30,484	138,718 16	22,651	71,256 53	23,159 31	44,302 32
557	2,865 00	2,054 17	3,008	23,144 14	2,172	9,760 00	5,857 44	7,526 70
N. R.	N. R.	N. R.	268	1,222 68	27	160 00	22 80	1,039 88
466	4,198 00	3,916 03	271	3,768 76	271	2,472 00	123 45	1,173 31
—	—	—	3,547	28,155 58	2,470	12,392 00	6,003 69	9,739 89
—	—	—	71,302	\$337,651 98	47,010	\$169,781 59	\$49,163 51	\$118,706 88
1,113	\$6,415 60	\$4,649 28	{ 1,588	\$6,808 43	875	\$3,336 21	\$1,563 53	\$1,908 69
N. R.	N. R.	N. R.	{ 599	3,179 41	254	1,376 59	664 55	1,138 27
289	1,513 11	1,369 11	{ 45	664 59	15	185 00	9 03	470 56
—	—	—	{ 221	1,867 06	221	1,128 03	.....	739 03
—	—	—	{ 50	898 72	50	241 08	.....	657 64
—	—	—	2,503	\$13,418 21	1,415	\$6,266 91	\$2,237 11	\$4,914 19
N. R.	N. R.	N. R.	9,592	\$76,447 49	5	\$140 02	\$18,762 26	\$57,545 21
N. R.	N. R.	N. R.	4,187	30,234 93	1,120	10,485 00	4,473 43	15,276 50
102	\$1,003 00	\$362 97	487	9,911 99	128	3,683 00	498 88	5,730 11
1,698	15,405 70	4,928 15	3,876	43,884 54	1,081	11,791 01	2,417 27	29,676 26
41	226 80	209 60	42	5,735 53	41	209 60	185 28	5,340 65
—	—	—	18,184	\$166,214 48	2,375	\$26,308 63	\$26,337 12	\$113,568 73
—	—	—	91,989	\$517,284 67	50,800	\$202,357 13	\$77,737 74	\$237,189 80

\* Includes \$426.55 worth of merchandise accounts written off.

TABLE XII. SECURITIES (CAPITALIZATION), December 31, 1916: (A) Funded debt

COMPANY AND DESCRIPTION OF ISSUE	Class of obligation <sup>1</sup>	Date of maturity	Amount available but not outstanding <sup>2</sup>	Amount outstanding Dec. 31, 1916 (par value)
<b>GAS COMPANIES</b>				
<i>Consolidated system</i>				
Consolidated Gas:				
Convertible debenture, 5-yr. 6's.....	B	Feb. 1, 1920	\$153,752 50	\$24,846,247 50
Astoria L. H. & P.:				
First mortgage, 50-yr. 5½'s.....	A	Oct. 1, 1963	.....	5,000,000 00
New Amsterdam Gas:				
N. Y. & E. River Gas 1st mtge., 50-yr. 5's....	A	Jan. 1, 1944	.....	3,500,000 00
N. Y. & E. River Gas 1st con. mtge., 50-yr. 5's.	A	Jan. 1, 1945	.....	1,500,000 00
Equitable Gas Lt. 1st con. mtge., 40-yr. 5's...	A	Mar. 1, 1932	.....	3,500,000 00
New Amsterdam 1st con. mtge., 50-yr. 5's.....	A	Jan. 1, 1948	\$ 865,000 00	10,635,000 00
Total.....	—	—	865,000 00	19,135,000 00
Central Union Gas:				
First mortgage, 30-yr. 5's.....	A	Aug. 16, 1927	.....	3,500,000 00
Purchase money mortgage, 5 per cent <sup>4</sup> .....	C	Nov. 28, 1919	.....	20,000 00
Purchase money mortgage, 5 per cent <sup>4</sup> .....	C	Nov. 18, 1919	.....	35,000 00
Total.....	—	—	.....	\$,555,000 00
Standard Gas Light:				
First mortgage, 40-yr. 5's.....	A	May 1, 1930	\$ 40,000 00	1,195,000 00
Northern Union Gas:				
First mortgage, 30-yr. 5's.....	A	Nov. 1, 1927	250,000 00	1,250,000 00
N. Y. & Queens Gas:				
First mortgage 30-yr. 5's.....	A	Aug. 1, 1934	\$ 184,000 00	816,000 00
Total, Consolidated system.....	—	—	1,492,752 50	55,797,247 50
<i>Brooklyn Union system</i>				
Brooklyn Union Gas:				
Consolidated mortgage, 50-yr. 5's.....	A	May 1, 1945	.....	14,698,000 00
Union Gas Light con. mtge., 30-yr. 5's.....	A	Jan. 1, 1920	.....	38,000 00
Citizens Gas Light con. mtge., 50-yr. 5's.....	A	Feb. 1, 1940	.....	264,000 00
Total.....	—	—	.....	15,000,000 00
<i>Other gas companies</i>				
Kings County Lighting:				
Kings Co. G. & Illg. 1st mtge., 50-yr. 5's.....	A	Oct. 1, 1940	.....	750,000 00
Kings Co. Ltg. 1st refunding, 50-yr. 5's.....	A	July 1, 1954	1,822,000 00	2,428,000 00
Total.....	—	—	1,822,000 00	\$,178,000 00
N. Y. & Richmond Gas:				
First mortgage, 20-yr. 5's.....	A	May 1, 1921	.....	1,500,000 00
Brooklyn Borough Gas:				
First mortgage, 40-yr. 5's.....	A	Mar. 1, 1938	.....	500,000 00
General mortgage, 40-yr. 5's.....	A	June 1, 1945	.....	500,000 00
Total.....	—	—	.....	1,000,000 00
Total, gas companies.....	—	—	\$3,314,752 50	\$76,475,247 50
<b>GAS-ELECTRICAL COMPANIES</b>				
Queens Borough G. & E.:				
Town of Hempstead G. & E. Lt. 1st mtge., 40-yr. 5's.....	A	Feb. 1, 1941	.....	\$150,000 00
Queens Borough Elect. L. & P., 1st mtge. 30-yr. 5's.....	A	April 1, 1928	.....	250,000 00
Queens Borough G. & E. general mtge., 50-yr. 5's.....	A	July 1, 1952	.....	1,000,000 00
Real-estate mortgage, 3-yr. 5 per cent.....	C	June 19, 1918	.....	13,000 00
Real-estate mortgage, 3-yr. 5 per cent.....	C	Aug. 30, 1918	.....	10,000 00
Total.....	—	—	.....	\$,023,000 00
Bronx Gas & Electric:				
First mortgage, 40-yr. 5's.....	A	1950	.....	7,000 00
First refunding, 50-yr. 5's.....	A	1960	\$375,000 00	1,072,000 00
Total.....	—	—	375,000 00	1,079,000 00
Total, gas-electrical companies.....	—	—	\$375,000 00	\$3,102,000 00

<sup>1</sup> The significance of the letters is indicated in the distribution of the grand total at the close of this division.

<sup>2</sup> Entries in this column include amounts not yet outstanding but which have been authorized by mortgage. Unissued securities of companies authorized to take up outstanding securities are not included.

<sup>3</sup> Amount unissued Dec. 31, 1915, when authorization for issue of bonds by this Commission lapsed.

<sup>4</sup> Renewed for 3 years.

TABLE XII. Securities (capitalization), December 31, 1916: (A) Funded debt—Concluded

COMPANY AND DESCRIPTION OF ISSUE	Class of obligation	Date of maturity	Amount available but not outstanding <sup>2</sup>	Amount outstanding Dec. 31, 1916 (par value)
<b>OPERATING ELECTRICAL COMPANIES</b>				
New York Edison:				
N. Y. Gas & Elect. L., H. & P. 1st mtge., 50-yr. 5's	A	Dec., 1948	.....	\$15,000,000 00
N. Y. Gas & Elect. L., H. & P. purchase money, 50-yr. 4's	C	Feb., 1949	<sup>6</sup> \$41,883 80	20,888,000 00
Edison Elect. Illg. of N. Y. 1st con. mtge., 100-yr 5's	A	July, 1995	.....	2,188,000 00
Real-estate mortgage, 3-yr. 5½ per cent.	C	Jan. 12, 1917	.....	20,000 00
Real-estate mortgage, 3-yr. 5 per cent.	C	Mar. 15, 1919	.....	30,000 00
Total	—	—	41,883 80	38,186,000 00
United Electric L. & P.:				
First mortgage, 30-yr. 5's	A	July 1, 1924	5,162,000 00	4,838,000 00
N. Y. & Queens Elect. L. & P.:				
First consolidated mtge., 30-yr. 5's	A	Aug. 1, 1930	150,000 00	2,350,000 00
Total, Consolidated system	—	—	5,353,883 80	45,314,000 00
Edison Elect. Illg. (Bklyn):				
First consolidated mtge., 40-yr. 4's	A	Jan., 1939	5,725,000 00	4,275,000 00
Richmond Light & R. R.: <sup>8</sup>				
First and collateral trust mtge., 50-yr. 4's	A	July 1, 1952	<sup>7</sup> [ 330,000 00 ]	[ 2,200,000 00 ]
Total, operating electrical companies	—	—	\$11,078,883 80	\$49,589,000 00
Total, operating light and power companies	—	—	\$14,768,636 30	\$129,166,247 50
<b>CONDUIT COMPANIES</b>				
Consol Tel & El. Subway:				
First mortgage, 52-yr. 6's	A	June 1, 1912	.....	\$1,549,000 00
Second mortgage, 52-yr. 6's	A	June 1, 1912	.....	1,386,000 00
Total	—	—	.....	\$2,935,000 00
Empire City Subway:				
Consol. Tel. & El. Sub. 1st mtge. (T. & T.)				
50-yr. 6's	A	June, 1940	.....	1,125,000 00
Consol. Tel. & El. Sub. 2d mtge. (T. & T.)				
50-yr. 6's	A	June, 1940	.....	1,125,000 00
Consol. Tel. & El. Sub. 1st mtge. (Edison)				
50-yr. 6's	A	June, 1940	.....	125,000 00
Consol. Tel. & El. Sub. 2d mtge. (Edison)				
50-yr. 6's	A	June, 1940	.....	125,000 00
Empire City Subway 1st mtge. (T. & T.)				
50-yr. 6's	A	July, 1942	.....	5,089,000 00
Empire City Subway 2d mtge. (T. & T.)				
50-yr. 6's	A	July, 1942	.....	82,000 00
Empire City Subway 1st mtge. (Edison)				
50-yr. 6's	A	July, 1942	.....	519,000 00
Total	—	—	.....	8,190,000 00
Total, conduit companies	—	—	.....	\$11,125,000 00
<b>NON-OPERATING COMPANIES</b>				
Kings County Elect. L. & P.:				
First mortgage, 40-yr. 5's	A	Oct., 1937	.....	\$2,500,000 00
Purchase money, 99-yr. 6's	C	Oct., 1997	.....	5,176,000 00
Convertible debenture, 12-yr. 6's	B	Mar., 1922	.....	385,500 00
Convertible debenture, 12-yr. 6's	B	Mar., 1925	.....	463,300 00
Total	—	—	.....	8,524,800 00
Amsterdam Elect. L., H. & P.:				
First mortgage, 40-yr. 5's	A	Sept., 1937	.....	300,000 00
Total, non-operating companies	—	—	.....	\$8,824,800 00
Grand total	—	—	\$14,768,636 30	\$149,116,047 50
<b>Of which:</b>				
(A) Mortgage bonds				\$97,229,000 00
(B) Plain bonds, debentures and notes				25,695,047 50
(C) Miscellaneous obligations				26,192,000 00

<sup>8</sup> Of this \$15,000 is held by or for respondent unencumbered, and \$25,000 is pledged or otherwise subject to lien.

<sup>6</sup> Held by or on behalf of respondent unencumbered.

<sup>7</sup> Provided by the mortgage and used as collateral for demand notes.

<sup>8</sup> The capitalization figures for the Richmond Light, which are included in the transportation tables, are bracketed here and not included in the totals. They are, however, included in the totals of Table XXXVIII.

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**TABLE XLI. Securities (capitalization), December 31, 1916: (B) Long-term debt other than un-matured bonds (notably non-negotiable intercompany obligations and matured funded debt)**

COMPANY AND DESCRIPTION OF DEBT	Creditor company	Amount of debt Dec. 31, 1916	Increase or (D) decrease during year
<b>GAS COMPANIES</b>			
<i>Consolidated system</i>			
Astoria L., H. & P., 6% notes.....	Consolidated Gas.....	\$1,500,000 00	.....
New Amsterdam Gas:			
Notes, 6%.....	Central Union Gas.....	1,100,000 00	D \$50,000 00
Construction advances.....	Astoria L., H. & P.....	5,224,598 72	5,224,598 72
Total.....		6,324,598 72	5,174,598 72
N. Y. & Queens Gas, 6% notes.....	Consolidated Gas.....	175,000 00	25,000 00
Total, Consolidated system.....		7,929,598 72	5,199,598 72
<i>Brooklyn Union system<sup>1</sup></i>			
Brooklyn Union Gas, 3% account.....	Richmond Hill & Q. C. Gas.....	11,129 43	D 988 48
Newtown Gas 3% account.....	Brooklyn Union Gas.....	1,090,935 04	16,368 45
Woodhaven Gas Light, 3% account.....	Brooklyn Union Gas.....	178,334 48	D 3,378 93
Jamaica Gas Light, 3% account.....	Brooklyn Union Gas.....	358,240 11	20,548 64
Total, Brooklyn Union system.....		1,638,609 06	32,549 63
Total, gas companies.....		\$9,638,207 78	\$5,232,148 40
<b>GAS-ELECTRICAL COMPANIES</b>			
Flatbush Gas, 3% account.....	Brooklyn Union Gas.....	\$3,101,854 23	\$575,633 33
<b>OPERATING ELECTRICAL COMPANIES</b>			
New York Edison:			
Construction advances, 6%.....	Consolidated Gas.....	\$3,500,000 00	.....
Matured real-estate mortgage, 5%.....	New Amsterdam Gas.....	\$ 357,011 74	.....
Total.....		3,857,011 74	.....
United Electric L. & P., 6% advances.....	Consolidated Gas.....	9,337,479 67	.....
N. Y. & Queens Elect. L. & P., 6% advances.....	Consolidated Gas.....	2,450,000 00	.....
Total, Consolidated system.....		15,644,491 41	.....
Edison Elect. Illg. (Bklyn):			
Demand notes, non-interest bearing.....	Kings Co. Elect. L. & P.....	12,300,000 00	.....
Accounts payable, non-interest bearing.....	Kings Co. Elect. L. & P.....	1,533,398 66	\$109,814 22
Total.....		13,833,398 66	109,814 22
Richmond Light & R. R.:			
Note, 6%.....	Staten Island Midland.....	[ 20,000 00 ]	.....
Note, 5%.....	Staten Island Midland.....	.....	[ D 7,500 00 ]
Total.....		[ 20,000 00 ]	[ D 7,500 00 ]
Total, operating electrical companies.....		\$29,477,890 07	\$109,814 22
Total, operating light & power companies.....		\$42,217,952 08	\$5,917,596 00
<b>CONDUIT COMPANIES</b>			
Consol. Tel. & El. Subway: <sup>2</sup>			
Debentures, 6%.....	New York Edison.....	\$15,751,000 00	D \$1,328,000 00
<b>NON-OPERATING COMPANIES</b>			
Amsterdam Elect. L., H. & P., 6% notes.....	Edison Elect. Illg. (Bklyn).....	\$68,263 01	.....
Brush Electric Illg.:			
Matured bonds, 6%.....	Consolidated Gas.....	\$ 275,000 00	.....
Account, 6%.....	United Electric L. & P.....	90,000 00	D \$35,000 00
Total.....		365,000 00	D 35,000 00
Total, non-operating companies.....		\$433,263 01	D \$35,000 00
Grand total.....		\$58,402,215 09	\$4,554,596 00

<sup>1</sup> Exclusive of the Flatbush Gas, which is grouped with the gas-electrical companies.

<sup>2</sup> Matured funded debt unpaid held by system companies is considered unfunded permanent debt and is included in this division of the table.

<sup>3</sup> Six per cent demand notes to the amount of \$1,600,000, paid soon after the close of the fiscal year, are not included.

**TABLE XII. Securities (capitalization), December 31, 1916: (C) Stocks and total capitalization (gross)**

COMPANY	Amount of stock outstanding (par value)	Total par capitali- zation (outstanding stock, and funded debt)
<b>GAS COMPANIES</b>		
<i>Consolidated system</i>		
Consolidated Gas.....	<sup>1</sup> \$99,816,500 00	\$124,662,747 50
Astoria L., H. & P.....	10,000,000 00	15,000,000 00
New Amsterdam Gas:		
Common stock.....	12,165,000 00	} 40,300,000 00
Preferred stock.....	9,000,000 00	
Central Union Gas.....	3,500,000 00	7,055,000 00
Standard Gas Light:		
Common stock.....	<sup>2</sup> 4,985,700 00	} 10,476,400 00
Preferred stock.....	4,295,700 00	
N. Y. Mutual Gas Light.....	<sup>3</sup> 3,436,600 00	3,436,600 00
Northern Union Gas.....	1,500,000 00	2,750,000 00
N. Y. & Queens Gas.....	600,000 00	1,416,000 00
Total.....	149,299,500 00	205,096,747 50
<i>Brooklyn Union system<sup>4</sup></i>		
Brooklyn Union Gas.....	18,000,000 00	33,000,000 00
Newtown Gas.....	60,000 00	60,000 00
Woodhaven Gas Light.....	20,000 00	20,000 00
Jamaica Gas Light.....	200,000 00	200,000 00
Richmond Hill & Q. C. Gas.....	250,000 00	250,000 00
Total.....	18,530,000 00	33,530,000 00
<i>Other gas companies</i>		
King County Lighting.....	2,000,000 00	5,178,000 00
N. Y. & Richmond Gas.....	1,500,000 00	3,000,000 00
Brooklyn Borough Gas.....	750,000 00	1,750,000 00
Total, Gas companies.....	\$172,079,500 00	\$248,554,747 50
<b>GAS-ELECTRICAL COMPANIES</b>		
Flatbush Gas.....	\$200,000 00	\$200,000 00
Queens Borough G. & E.....	2,000,000 00	4,023,000 00
Bronx Gas & Electric.....	486,500 00	1,565,500 00
Total.....	\$2,686,500 00	\$5,788,500 00
<b>OPERATING ELECTRICAL COMPANIES</b>		
New York Edison:		
Edison Elect. Illg. of N. Y.....	<sup>5</sup> \$65,953,400 00	} \$104,079,717 00
	<sup>6</sup> 317 00	
United Electric L. & P.:		
Common stock.....	<sup>6</sup> 3,676,195 71	} 10,156,433 74
Preferred stock.....	<sup>7</sup> 1,642,238 03	
N. Y. & Queens Elect. L. & P.:		
Common stock.....	1,250,000 00	} 4,850,000 00
Preferred stock.....	1,250,000 00	
Total, Consolidated system.....	73,772,107 74	119,088,150 74
Edison Elect. Illg. (Bklyn).....	5,000,000 00	9,275,000 00
Richmond Light & R. R. <sup>8</sup> .....	[2,871,750 00]	[5,071,750 00]
Total.....	\$78,772,150 74	\$128,361,150 74
Total, operating light & power companies.....	\$253,538,150 74	\$382,704,398 24
<b>CONDUIT COMPANIES</b>		
Consol. Tel. & El. Subway.....	\$1,875,000 00	\$4,810,000 00
Empire City Subway.....	5,690,000 00	13,880,000 00
Total.....	\$7,565,000 00	\$18,690,000 00
<b>NON-OPERATING COMPANIES</b>		
Kings County Elect. L. & P.....	<sup>10</sup> \$15,651,200 00	\$24,176,000 00
Amsterdam Elect. L., H. & P.....	500,000 00	80,000 00
Brush Electric Illg.....	999,000 00	999,000 00
Total.....	\$17,150,200 00	\$25,975,000 00
Grand total.....	\$278,253,350 74	\$427,369,398 24

**For footnotes see next page.**

# 326 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

**TABLE XII. Securities (capitalization), December 31, 1916: (D) Net capitalization by systems**

SYSTEM AND ISSUING COMPANY	Deduction from gross capitalization for amount held by system companies	Capitalization not system held
<b>Consolidated system:</b>		
Consolidated Gas.....		\$124,662,747 50
Astoria L., H. & P.....	\$15,000,000 00	
New Amsterdam Gas.....	21,146,927 50	19,153,072 50
Central Union Gas.....	3,500,000 00	3,555,000 00
Standard Gas Light.....	8,924,400 00	1,552,000 00
N. Y. Mutual Gas Light.....	1,886,200 00	1,550,400 00
Northern Union Gas.....	1,500,000 00	1,250,000 00
N. Y. & Queens Gas.....	60,000 00	816,000 00
New York Edison.....	<sup>10</sup> 65,948,400 00	<sup>10</sup> 38,131,317 00
United Electric L. & P.....	10,114,033 74	42,400 00
N. Y. & Queens Elect. L. & P.....	1,877,800 00	3,042,700 00
Consol. Tel. & El. Subway.....	4,805,000 00	5,000 00
Brush Electric Illg.....	999,000 00	
<b>Total.....</b>	<b>\$136,231,261 24</b>	<b>\$193,760,637 00</b>
<b>Brooklyn Union system:</b>		
Brooklyn Union Gas.....		\$33,000,000 00
Newtown Gas.....	\$80,000 00	
Flatbush Gas.....	200,000 00	
Woodhaven Gas Light.....	20,000 00	
Jamaica Gas Light.....	200,000 00	
Richmond Hill & Q. C. Gas.....	250,000 00	
<b>Total.....</b>	<b>\$730,000 00</b>	<b>\$33,000,000 00</b>
<b>Kings County Elect. L. &amp; P. system:</b>		
Edison Elect. Illg. (Bklyn).....	\$5,400,000 00	\$3,875,000 00
Kings County Elect. L. & P.....	242,000 00	23,834,000 00
Amsterdam Elect. L., H. & P.....	830,000 00	
<b>Total.....</b>	<b>\$6,542,000 00</b>	<b>\$27,709,000 00</b>
<b>Richmond Light &amp; R. R. system:</b>		
Richmond Light & R. R.....		(\$5,071,750 00)
<b>Miscellaneous companies:</b>		
Kings County Lighting.....		\$5,178,000 00
N. Y. & Richmond Gas.....		3,000,000 00
Brooklyn Borough Gas.....		1,750,000 00
Queens Borough G. & E.....		4,023,000 00
Bronx Gas & Electric.....		1,865,500 00
Empire City Subway.....	<sup>11</sup> \$769,000 00	13,111,000 00
<b>Total.....</b>	<b>\$769,000 00</b>	<b>\$28,627,500 00</b>
<b>Grand total.....</b>	<b>\$141,272,261 24</b>	<b>\$283,097,137 00</b>

<sup>1</sup> The Commission has authorized the issue of stock to refund outstanding debenture bonds \$100 per value of stock for \$100 face value of bonds.

unbored stock.  
unbored stock.  
uped with the gas-electrical companies.  
l, provides that the unpledged stock of the Edison  
' of the N. Y. Edison) may be exchanged on the  
is constituent company. Only 296 71/100 shares  
be so exchanged and the N. Y. Edison has since  
e, which it carried as an investment. These reac-  
al stock outstanding.  
unbored stock.  
bored stock.  
th the estate of H. H. Rogers.  
d Light, which are included in the transportation  
n the totals. They are, however, included in the  
ar (\$202,000 book value) of the bonds of the N. Y.  
reports that the N. Y. Telephone Co. owns \$5,168,-  
Installation, \$518,500.

TABLE XII. Securities (capitalization), December 31, 1916: (E) Stock and funded debt issued and retired during the year

COMPANY AND ISSUE	Date of authorisation by Public Service Commission	Amount of actual issue (par value)	Cash realized on issue	Occasion or purpose for which issued or retired
<b>FUNDING DEBT</b>				
Consolidated Gas: Convertible debenture, 5-yr. 6's.....	Dec. 1, 1914	<sup>1</sup> \$125 00	\$125 00	For reimbursement of monies actually expended from income or from other monies in the treasury not secured or obtained from the issue of stocks, bonds, notes, etc.; for the acquisition of certain securities and the discharge of certain obligations.
Queens Borough G. & E.: Real-estate mortgage....	—	D 7,500 00	—	Matured during the year but not retired.
Bronx Gas & Electric: First refunding, 50 yr. 5's	May 21, 1915	51,000 00	45,900 00	For additions and extensions of plant and distribution system.
New York Edison: Real-estate mortgages...	—	30,000 00	30,000 00	Assumed during the year.
Empire City Subway: Empire City Sub. 1st mtga. (T & T) 50-yr. 6's.....	(?)	194,000 00	194,000 00	To pay in part for subways constructed during 1915.
Kings County Elect. L. & P.: Convertible debenture, 12-yr. 6's (1910 issue).	—	D 178,500 00	—	Converted into stock.
Convertible debenture, 12-yr. 6's (1913 issue).	—	D 2,036,700 00	—	Converted into stock.
Total, funded debt..	—	<sup>1</sup> D \$1,947,575 00	—	
<b>STOCK</b>				
Brooklyn Borough Gas.....	Oct. 31, 1914	\$102,100 00	\$102,100 00	To reimburse the company for amounts expended from income for additions to physical property.
Empire City Subway.....	(?)	194,000 00	194,000 00	To pay in part for subways constructed during 1915.
Kings County Elect. L. & P. {	Jan. 24, 1910 April 7, 1911 }	178,500 00	(?)	For conversion of debentures after March 1, 1913.
Kings County Elect. L. & P.	Dec. 7, 1912	2,036,700 00	(?)	For conversion of debentures after March 1, 1916.
Total, stock.....	—	<sup>1</sup> \$2,511,300 00	—	
Grand total.....	—	\$563,725 00	—	

<sup>1</sup> Issued after Dec. 31, 1915, on which date authorization by Public Service Commission lapsed.

<sup>2</sup> No authorization by Public Service Commission.

<sup>3</sup> Debentures for conversion of which this stock is issued were sold for cash at par.

<sup>4</sup> The decrease in funded debt outstanding Dec. 31, 1916, not accounted for by the changes shown here are explained as follows: Long Acre Electric, first mortgage 4's, \$500,000, included in 1915 table but not in 1916, and New Amsterdam purchase money mortgage 4½'s, \$100,000, transferred to unfunded debt. The amount of this latter mortgage was reduced to \$78,000 during the year.

<sup>5</sup> The increase in capital stock outstanding Dec. 31, 1916, not accounted for by the changes shown here are explained as follows: Capital stock of Bowery Bay, \$3,500, and Long Acre, \$50,000, included in 1915 table but not in 1916.

TABLE XLII. VOTING POWERS

COMPANY	Number of stockholders entitled to vote	Par value of stock comprising one vote	Number of votes	Combined strength of 7 largest voting powers exercised at last election	Voting powers held by any corporation holding more than 10 per cent
<b>GAS COMPANIES</b>					
<i>Consolidated system</i>					
Consolidated Gas.....	6,303	\$100	998,165	694,853	.....
Astoria L., H. & P.....	9	100	100,000	100,000	<sup>2</sup> 100,000
New Amsterdam Gas.....	21	100	211,650	189,520	<sup>2</sup> 153,959
Central Union Gas.....	8	100	35,000	35,000	<sup>4</sup> 34,965
Standard Gas Light.....	137	100	92,814	90,866	<sup>5</sup> 87,065
N. Y. Mutual Gas Light.....	319	100	34,366	27,791	<sup>5</sup> 15,799
Northern Union Gas.....	<sup>7</sup> 9	100	15,000	15,000	<sup>5</sup> 14,993
N. Y. & Queens Gas.....	8	100	6,000	5,800	<sup>5</sup> 5,300
Total.....	6,184	—	1,492,995	1,158,830	412,081
<i>Brooklyn Union system</i>					
Brooklyn Union Gas.....	1,842	100	180,000	123,618	.....
Newtown Gas.....	6	100	600	600	600
Woodhaven Gas Light.....	116	100	200	200	200
Jamaica Gas Light.....	116	100	2,000	2,000	2,000
Richmond Hill & Q. C. Gas.....	116	25	10,000	10,000	10,000
Total.....	1,866	—	192,800	136,418	12,800
<i>Other gas companies</i>					
Kings County Lighting.....	<sup>12</sup> 4	100	20,000	19,900	.....
N. Y. & Richmond Gas.....	20	100	15,000	8,531	.....
Brooklyn Borough Gas.....	74	100	7,500	6,819	.....
Total, gas companies.....	8,778	.....	1,728,295	1,330,498	424,881
<b>GAS-ELECTRICAL COMPANIES</b>					
Flatbush Gas.....	8	\$50	4,000	4,000	4,000
Queens Borough G. & E.....	9	100	20,000	19,900	.....
Bronx Gas & Electric.....	20	100	4,865	3,119	.....
Total.....	37	—	28,865	27,019	4,000
<b>OPERATING ELECTRICAL COMPANIES</b>					
New York Edison.....	16	\$100	659,534	658,453	<sup>14</sup> 602,918
United Electric L. & P.....	24	100	53,180	51,693	<sup>15</sup> 51,139
N. Y. & Queens Elect. L. & P.....	133	100	25,000	18,837	<sup>16</sup> 11,566
Edison Elect. Illg. (Bklyn).....	<sup>17</sup> 16	100	50,000	49,989	50,000
Richmond Light & R. R.....	[61]	100	[28,717½]	[15,840]	.....
Total.....	189	—	787,714	778,972	715,623
<b>CONDUIT COMPANIES</b>					
Consol. Tel. & El. Subway.....	16	\$100	18,750	18,749	<sup>18</sup> 15,796
Empire City Subway.....	7	100	<sup>19</sup> 56,900	54,960	51,685
Total.....	23	—	75,650	73,709	67,481
<b>NON-OPERATING COMPANIES</b>					
Kings County Elect. L. & P.....	1,206	\$100	<sup>21</sup> 134,360	93,879	.....
Amsterdam Elect. L., H. & P.....	<sup>22</sup> 6	100	5,000	5,000	5,000
Brush Electric Illg.....	11	100	9,990	9,987	<sup>23</sup> 9,990
Total.....	1,223	—	149,350	108,866	14,990
Grand total.....	10,250	—	<sup>19</sup> 2,769,874	2,319,064	1,226,975

<sup>1</sup> Includes 74,786 votes cast for corporate members. <sup>2</sup> All of the stock is owned by the Consolidated Gas. Stock in name of individuals is for qualifying purposes only. <sup>3</sup> Reported as owned by the Consolidated Gas, which reports that it owns 121,542 shares of common stock, 89,913 shares of preferred and \$567.50 of stock scrip. <sup>4</sup> The New Amsterdam reports that it owns the entire capital stock. Thirty-five shares are probably held by directors as qualifying shares. <sup>5</sup> Reported as owned by the Consolidated Gas, which returns the number of shares as 47,962 of common and 40,961 of preferred. The Standard reports these as 46,795 and 40,270, respectively. <sup>6</sup> Reported as owned by the Consolidated Gas, which returns the number as 18,862. <sup>7</sup> Respondent reports 7. Seven directors have qualifying stock and respondent reports Central Union Gas and New Amsterdam Gas as entitled to vote. This would indicate 9 stockholders. <sup>8</sup> The Central Union owns 7,600 shares and the New Amsterdam 7,400, as reported by those companies. The Northern Union reports these figures as 7,595, and 7,398, respectively. Seven shares are probably held by directors as qualifying shares. <sup>9</sup> Return as owned by the Consolidated Gas, which reports that it owns the entire capital stock of this company. <sup>10</sup> Represents votes cast in behalf of other than corporate members. <sup>11</sup> Respondent reports 5. Since 5 directors have qualifying stock and respondent reports that Brooklyn Union is entitled to vote, 6 stockholders are evidently so entitled. <sup>12</sup> Represents shares nominally held by directors. <sup>13</sup> Trustees under voting trust agreement. <sup>14</sup> Reported as owned by the Consolidated Gas, which returns the number as 659,434. <sup>15</sup> Reported as owned by the Consolidated Gas, which returns the



## AND VOTES CAST, 1916

Number of votes cast at last election	Voting powers not exercised at last election	OF VOTES CAST THAT ARE ACCOUNTED FOR IN AVAILABLE DATA —			Per cent votes cast of total voting powers	OF TOTAL VOTES CAST, PER CENT ACCOUNTED FOR CAST —		
		Cast in person or on behalf of self	Cast by proxy or as representative of a corporation	Cast by or on behalf of a public service corporation		By 7 largest voting powers exercised	By proxy or as representative of a corporation	By or on behalf of a public service corporation
695,960	302,205	5,560	<sup>1</sup> 689,293	.....	69.72	99.84	99.04	.....
100,000	.....	98	99,902	<sup>2</sup> 99,900	100.00	100.00	99.90	99.90
189,520	22,130	16,943	172,577	<sup>3</sup> 153,959	89.54	100.00	91.06	81.24
35,000	.....	10	34,990	<sup>4</sup> 34,965	100.00	100.00	99.97	99.90
90,866	1,948	.....	90,866	<sup>5</sup> 87,065	97.90	100.00	100.00	95.82
27,791	6,575	77	27,714	<sup>6</sup> 15,799	80.87	100.00	99.72	56.85
15,000	.....	2	14,998	<sup>7</sup> 14,993	100.00	100.00	99.99	99.95
5,800	200	.....	5,800	<sup>8</sup> 5,300	96.67	100.00	100.00	91.38
<sup>1</sup> 1,159,937	333,058	22,690	1,136,140	411,981	77.69	99.90	97.95	35.52
123,688	56,312	8,895	<sup>10</sup> 114,723	.....	68.72	99.94	92.75	.....
600	.....	<sup>11</sup> 2	598	598	100.00	100.00	99.67	99.67
200	.....	<sup>12</sup> 5	195	195	100.00	100.00	97.50	97.50
2,000	.....	<sup>13</sup> 5	1,995	1,995	100.00	100.00	99.75	99.75
10,000	.....	<sup>14</sup> 10	9,990	9,990	100.00	100.00	99.90	99.90
136,488	56,312	8,917	127,501	12,778	70.79	99.95	93.42	9.36
19,900	100	.....	19,900	.....	99.50	100.00	100.00	.....
8,531	6,469	1,501	<sup>15</sup> 7,030	.....	56.87	100.00	82.41	.....
6,819	681	1,504	<sup>16</sup> 5,315	.....	90.92	100.00	77.94	.....
1,331,675	396,620	34,612	1,295,886	424,759	77.05	99.91	97.31	31.90
4,000	.....	15	3,985	3,985	100.00	100.00	99.63	99.63
19,900	100	6,459	13,441	.....	99.50	100.00	67.54	.....
3,119	1,746	180	2,939	.....	64.11	100.00	94.23	.....
27,019	1,846	6,654	20,365	3,985	93.60	100.00	75.37	14.75
658,453	1,081	54,031	604,422	<sup>17</sup> 602,918	99.84	100.00	91.79	91.57
51,693	1,487	289	51,404	<sup>18</sup> 51,139	97.20	100.00	99.44	98.93
18,837	6,163	.....	18,837	<sup>19</sup> 11,566	75.35	100.00	100.00	61.40
49,989	11	.....	49,989	<sup>20</sup> 499 89	99.98	100.00	100.00	100.00
[15,840]	[12,877]	[17]	[15,823]	.....	[55.16]	[100.00]	[99.89]	.....
778,972	8,742	54,320	724,652	715,612	98.89	100.00	93.03	91.87
18,749	1	122	18,627	<sup>21</sup> 15,796	99.99	100.00	99.35	84.25
54,960	.....	20	54,940	<sup>22</sup> 54,930	96.59	100.00	99.96	99.95
73,709	1	142	73,567	70,726	97.43	100.00	99.81	95.93
93,879	40,481	3,042	<sup>23</sup> 90,837	.....	69.87	100.00	96.76	.....
5,000	.....	.....	5,000	<sup>24</sup> 5,000	100.00	100.00	100.00	100.00
9,987	3	<sup>25</sup> 47	9,940	<sup>26</sup> 9,940	99.97	100.00	99.53	99.53
108,866	40,484	3,089	105,777	14,940	72.89	100.00	97.16	13.72
2,320,241	447,693	98,817	2,220,247	1,230,022	83.77	99.95	95.69	53.01

number of shares as 36,540 of common and 16,418 of preferred. The United reports these as 34,724 and 16,415, respectively. <sup>16</sup> Return as owned by the Consolidated Gas, which reports the number of shares of common stock owned as 10,100 and of preferred, 7,973. <sup>17</sup> The entire capital stock of this company is owned by the Kings County Electric Light & Power, but qualifying shares are held by 15 directors. <sup>18</sup> Returned as owned by the New York Edison, which reports the number as 16,700. The United Electric also reports that it owns 2,000 shares, but no record of such ownership is reported by the Consolidated Telegraph & Electrical Subway. <sup>19</sup> During the year the Empire City Subway issued 1,940 shares of capital stock, which were sold to the New York Telephone Company. It is presumed that these were issued after the last general stockholders' meeting. <sup>20</sup> The New York Telephone Company owned 49,745 shares and purchased 1,940 shares additional during the year, while 5,185 are reported as belonging to the Edison Light & Power Installation Company, not legally a public-service corporation, but controlled by the New York Edison. <sup>21</sup> This represents the total voting powers of all members at date of latest closing of stock book within the year, namely, Feb. 10, 1916. Between that date and the close of the year, \$2,215,200 of 6 per cent debenture bonds were converted into stock. <sup>22</sup> Stock all owned by the Edison Electric Illuminating Company of Brooklyn. Five of the 6 stockholders here given represent directors who nominally hold shares for qualifying purposes. <sup>23</sup> The United Electric reports that it owns 9,990 shares of this company's stock.

**TABLE XLIII. INTERCORPORATE HOLDINGS OF**  
**(A) Ownership by gas and electrical companies in the First District**

COMPANY	PAR VALUE OF SECURITIES OF ACTIVE FIRST DISTRICT COMPANIES HELD			IN ACTIVE COM
	Stocks	Funded debt	Total	Stocks and funded debt
CONSOLIDATED GAS CONTROL				
Consolidated Gas owns —				
Of Astoria L., H. & P.	\$10,000,000 00	\$5,000,000 00	\$15,000,000 00	\$15,000,000 00
Of New Amsterdam Gas.	21,146,067 50	860 00	21,146,927 50	4,814,608 03
Of East River Gas (New Amsterdam).				
Of Central Union Gas.				
Of Standard Gas Light.	8,892,300 00		8,892,300 00	14,587,495 23
Of N. Y. Mutual Gas Light.	1,886,200 00		1,886,200 00	5,703,290 65
Of Northern Union Gas.				
Of N. Y. & Queens Gas.	600,000 00		600,000 00	390,106 00
Of New York Edison.	65,943,400 00		65,943,400 00	39,105,369 63
Of United Electric L. & P.	5,296,033 74	4,818,000 00	10,114,033 74	8,438,065 16
Of N. Y. & Queens Elect. L. & P.	1,807,300 00		1,807,300 00	1,156,385 74
Of Consol. Tel. & El. Subway.				
Of Brush Electric Illg.				
Of Municipal Lighting, Inc. <sup>M</sup>				
Of National Coke & Coal <sup>M</sup>				
Of Northern Westchester Ltg.				
Of Peekskill Light & R.R.				
Of Westchester Lighting <sup>M</sup>				
Total	116,571,301 24	9,818,860 00	126,390,161 24	89,196,380 44
Astoria L., H. & P. owns —				
Of Consolidated Gas.				
Of New Amsterdam Gas.				
Of East River Gas (New Amsterdam).				
Of Central Union Gas.				
Of Standard Gas Light.				
Of N. Y. & Queens Gas.				
Of New York Edison.				
Of National Coke & Coal.				
Of Westchester Lighting.				
Total				
Brush Electric Illg. owns —				
Of New York Edison.				
Of United Electric L. & P.				
Total				
Central Union Gas owns —				
Of Consolidated Gas.				
Of Astoria L., H. & P.				
Of New Amsterdam Gas.				
Of Standard Gas Light.				
Of Northern Union Gas.	760,000 00		760,000 00	250,000 00
Of Municipal Lighting, Inc. <sup>M</sup>				
Of Westchester Lighting.				
Total	760,000 00		760,000 00	250,000 00
Consol. Tel. & El. Subway owns —				
Of Consolidated Gas.				
Of New York Edison.				
Of United Electric L. & P.				
Total				

**NOTE.**— When a respondent company holds its own securities as an investment, they are shown as reported by company because the deduction of such "investments" from liabilities can not be properly effected except in the case of the New York Edison.

The New York Edison owns \$760,000 par and book value of the Empire City Subway bonds. The Empire City Subway reports that the Edison Light & Power Installation owns \$518,500 of its stock. The Kings County Electric Light & Power owns \$200,000 par value and \$202,000 book value of bonds of the N. Y. Gas, Electric Light, Heat & Power. In arriving at a total for the city as a whole, these holdings, outside of system companies, of and in First District active companies should be taken into consideration. These holdings are shown in Division B of this table.

<sup>1</sup> Exclusive of securities held in fixed capital.

<sup>2</sup> The amounts shown in this column as receivable from associated companies frequently differ from the corresponding amounts payable as reported. These discrepancies are due principally to the fact that changes in intercompany accounts upon the books of one company are not reflected at the same date upon the books of the other. They are also due to differences between the various companies in respect to the classification of accounts or to disputed items, etc. The amounts include interest and dividends receivable, where known or ascertainable, and temporary advances to associated companies.

<sup>3</sup> Of this, \$1,500,000 bears interest at 6 per cent.

<sup>4</sup> Represents preferred stock and scrip, \$8,991,475, and common stock and scrip, \$12,154,592.50.

**SECURITIES, AND OTHER INVESTMENTS, 1926**  
of stocks and obligations of controlled or associated companies

BOOK VALUE OF INVESTMENT HOLDINGS <sup>1</sup>			Bills and accounts receivable due from associated companies <sup>2</sup>	Securities included in fixed capital accounts	Total valuation of holdings in associated companies (sum of three preceding columns)
FIRST DISTRICT COMPANIES	In companies other than active First District	Total			
Other investments					
		\$15,000,000 00	<sup>3</sup> \$1,585,055 75		\$16,585,055 75
		4,814,608 03	28,513 89		4,843,221 92
			118,031 95		118,031 95
			28,278 43		28,278 43
		14,587,495 23	23,283 43		14,620,878 66
		5,703,290 65	96,489 82		5,799,780 47
			5,639 41		5,639 41
		390,106 00	<sup>4</sup> 177,189 90		567,295 90
		39,106,369 63	<sup>5</sup> 3,533,907 43		42,639,277 06
<sup>6</sup> \$1,013,968 32		9,452,063 48	<sup>7</sup> 9,716,007 71		19,168,071 19
		1,156,385 74	<sup>8</sup> 2,462,481 85		3,618,867 59
			1,721 28		1,721 28
<sup>9</sup> 275,000 00		275,000 00			275,000 00
	<sup>10</sup> \$43,800 00	43,800 00	<sup>11</sup> 88,422 44		132,222 44
	<sup>12</sup> 50,000 00	50,000 00	3,990 31		53,990 31
			4,295 61		4,295 61
			31 74		31 74
	<sup>13</sup> 5,449 02	5,449 02	<sup>14</sup> 2,620,682 74		2,626,131 76
1,223,898 33	29,249 08	30,523,567 73	20,804,783 19		111,068,890 87
			393,596 87		393,596 87
			50 70		50 70
			<sup>15</sup> 5,253,734 35		5,253,734 35
			769 77		769 77
			547 88		547 88
			57 43		57 43
			6,771 08		6,771 08
			29,802 09		29,802 09
			73 57		73 57
			5,695,406 74		5,695,406 74
			3,971 37		3,971 37
			790 00		790 00
			4,761 37		4,761 37
			9,381 93		9,381 93
			3,355 04		3,355 04
			<sup>16</sup> 1,100,000 00		1,100,000 00
			91 23		91 23
		250,000 00	67,626 09		317,626 09
	<sup>17</sup> 5,100 00	5,100 00	<sup>18</sup> 10,070 32		15,170 32
			228 76		228 76
	5,100 00	565,100 00	1,191,863 87		1,446,363 87
			11 08		11 08
			47,975 78		47,975 78
			12,890 02		12,890 02
			60,878 28		60,878 28

<sup>1</sup> Represents preferred stock, \$4,095,100, and common stock, \$4,796,200.

<sup>2</sup> Of this, \$176,000 bears interest at 6 per cent.

<sup>3</sup> Of this, \$3,500,000 bears interest at 6 per cent.

<sup>4</sup> Represents preferred stock and scrip, \$1,641,838.03, and common stock and scrip, \$3,654,145.71

same, \$1,518.65; and loans, \$50,000. The United as a liability.

cent.

common stock, \$1,010,000.

cent.

shown in column 7.

it.

is, \$7,000; and Westchester Lighting common stock, a value, \$2,500,000.

cent.

it.



**securities, and other investments, 1916 — Continued**

of stocks and obligations of controlled or associated companies — Continued

BOOK VALUE OF INVESTMENT HOLDINGS <sup>1</sup>			Bills and accounts receivable due from associated companies <sup>2</sup>	Securities included in fixed capital accounts	Total valuation of holdings in associated companies (sum of three preceding columns)
FIRST DISTRICT COMPANIES	In companies other than active First District	Total			
Other investments					
			\$33,106 68		\$33,106 68
			50,892 13		50,892 13
				\$1,000,000 00	[ 1,000,000 00 ]
			62,804 50	\$3,500,000 00	3,562,804 50
			3,617 69		3,617 69
			4,588 66		4,588 66
			1,669 82	\$740,000 00	741,669 82
			331 94		331 94
			1,577 53		358,589 27
			663 87		663 87
			1,233 32		1,233 32
			16,636 45		24,936 45
				\$7,000,000 00	7,000,000 00
			177,122 59	11,240,000 00	11,782,434 33
			2,379 23		2,379 23
			122 52		122 52
					[ 146,492 50 ]
			71,213 06		71,213 06
			28,982 17		28,982 17
			2,268,447 21	\$5,745,500 00	22,552,682 11
			3,227 46		1,563,669 71
			11,170 01		11,170 01
			198,168 45	\$390,100 00	1,488,988 45
			2,583,710 11	6,135,600 00	25,719,207 26
			14,019 03		14,019 03
			1,211 64		1,211 64
			142 98		142 98
			13,000 00		19,600 00
			28,373 65		34,973 65
			92 67		92 67
			955 70		955 70
			1,623 29		1,623 29
			6,549 20		9,849 20
			2 28		2 28
			10,570 80		10,570 80
			19,793 94		23,093 94
			24,342 83		24,342 83
			1,320 40		1,320 40
			9,041 95		9,041 95
			9 90		9 90
			14,436 23		14,436 23
					23,000 00
			2,145 96		2,145 96
			4,438 22		4,438 22
			351 01		351 01
			1,180 79		1,180 79
			15,590 70		23,490 70
			2,505 76		2,505 76
			75,363 75		108,263 75

account and separate valuation is not reported. <sup>14</sup> Debenture bonds due on demand. Does not include debenture bonds which are overdue and included in the fixed-capital account. <sup>15</sup> Of this, \$1,600,000 bears interest at 6 per cent. <sup>16</sup> As the book value of these investments is not reported, the par value is entered here. Consists of Consolidated Telegraph & Electrical Subway stock, \$1,520,500; mortgage bonds, \$2,935,000; overdue debenture bonds, \$1,290,000. <sup>17</sup> Consists of stock, par value \$1,216,400, and advances, \$344,042.25. <sup>18</sup> Consists of stock, par value \$9,900 (cost \$4,646.83, book value \$20), and bills receivable, \$900,700. <sup>19</sup> Of this, \$100,000 bears interest at 6 per cent. <sup>20</sup> Book value not reported. Consists of bonds, par value, \$200,000; stocks, par value, \$190,100. <sup>21</sup> Bears interest at 6 per cent. <sup>22</sup> Of this, \$6,500 bears interest at 6 per cent. <sup>23</sup> Par and book value of the preferred stock of the respondent is \$2,100; par value of common stock, \$30,000, book value \$20,900. <sup>24</sup> Of this, \$15,500 bears interest at 6 per cent.

TABLE XLIII. Intercompany holdings of  
(A) Ownership by gas and electrical companies in the First District

OF  
OF  
OF  
OF  
OF  
OF  
OF

COMPANY	PAR VALUE OF SECURITIES OF ACTIVE FIRST DISTRICT COMPANIES HELD			IN ACTIVE COM
	Stocks	Funded debt	Total	Stocks and funded debt
owns —				
& P.		\$5,000 00	\$5,000 00	\$4,856 25
& P.				
Edison Elect. Illg. (Bklyn)	\$200,000 00		200,000 00	50,000 00
	999,000 00		999,000 00	998,282 56
	1,199,000 00	5,000 00	1,204,000 00	1,048,118 76
System total	\$123,472,401 24	\$12,758,860 00	\$136,231,261 24	\$90,599,174 09
Owned by gas companies	120,803,401 24	9,815,860 00	130,619,261 24	89,468,330 44
Owned by electrical co's	2,869,000 00	2,940,000 00	5,809,000 00	1,130,853 65
Owned in gas companies	47,556,667 50	5,000,860 00	52,557,527 50	40,768,499 91
Owned in electrical co's	75,915,733 74	7,758,000 00	83,673,733 74	49,830,674 18
Owned in other co's				
BROOKLYN UNION GAS CONTROL				
Brooklyn Union Gas owns —				
Of Newtown Gas	\$60,000 00		\$60,000 00	\$60,000 00
Of Flatbush Gas	200,000 00		200,000 00	372,771 64
Of Woodhaven Gas Light	20,000 00		20,000 00	20,000 00
Of Jamaica Gas Light	200,000 00		200,000 00	145,000 00
Of Richmond Hill & Q. C. Gas	250,000 00		250,000 00	20,758 86
Of Equity Gas				
Total	730,000 00		730,000 00	\$624,530 50
Jamaica Gas Light owns —				
Of Newtown Gas				
Of Woodhaven Gas Light				
Of Richmond Hill & Q. C. Gas				
Total				
Richmond Hill & Q. C. Gas owns —				
Of Brooklyn Union Gas				
Of Woodhaven Gas Light				
Total				
System total	\$730,000 00		\$730,000 00	\$624,530 50
KINGS COUNTY ELECT. L. & P. CONTROL				
Kings County Elect. L. & P. owns —				
Of Edison Elect. Illg. (Bklyn)	\$5,000,000 00	<sup>1</sup> \$400,000 00	\$5,400,000 00	\$5,563,870 00
Of Kings County Elect. L. & P.		<sup>2</sup> 342,000 00	342,000 00	408,960 00
Total	5,000,000 00	742,000 00	5,742,000 00	5,972,830 00
Edison Elect. Illg. (Bklyn) owns —				
Of Amsterdam Elect. L., H. & P.	500,000 00	300,000 00	800,000 00	<sup>3</sup> 411,148 43
Of Edison Construction Co.				
Of State Electric L. & P. Co.	500,000 00	300,000 00	800,000 00	411,148 43
Total	1,000,000 00	600,000 00	1,600,000 00	822,296 86
System total	\$5,500,000 00	\$1,042,000 00	\$6,542,000 00	\$6,395,126 86

NOTE.— See general note on first page of this table.

<sup>1</sup> Exclusive of securities held in fixed capital.<sup>2</sup> See footnote 3 on first page of this table.<sup>3</sup> Ownership of securities of this company is shown in col. 7.<sup>4</sup> Stock, par value, \$125,000, cost \$11,928.70.<sup>5</sup> Bears interest at 3 per cent.<sup>6</sup> Stock, par value, \$250,000, bonds \$250,000.<sup>7</sup> Purchased by the trustee under the purchase money mortgage as an investment of the Gas Guarantee Fund; for other investment of this fund, see note 21 to Division B of this table.

securities, and other investments, 1916 — Continued  
of stocks and obligations of controlled or associated companies — Continued

BOOK VALUE OF INVESTMENT HOLDINGS <sup>1</sup>			Bills and accounts receivable due from associated companies <sup>2</sup>	Securities included in fixed capital accounts	Total valuation of holdings in associated companies (sum of three preceding columns)
FIRST DISTRICT COMPANIES	In companies other than active First District	Total			
Other investments					
.....	.....	.....	\$21 89	.....	\$21 89
.....	.....	.....	90,793 15	.....	90,793 15
.....	.....	\$4,856 25	83 33	.....	4,939 58
.....	.....	.....	23,529 82	.....	23,529 82
.....	.....	50,000 00	2,500 84	.....	52,500 84
\$90,000 00	.....	1,088,262 50	.....	.....	1,088,262 50
.....	\$2 00	2 00	.....	.....	2 00
.....	.....	.....	17,002 50	.....	17,002 50
90,000 00	2 00	1,143,120 75	133,931 55	.....	1,277,052 28
\$16,197,010 06	\$2,591,613 27	\$109,387,797 42	\$30,475,316 12	\$17,375,600 00	\$157,238,713 54
1,646,010 06	130,449 02	91,244,779 52	27,692,036 23	11,240,000 00	130,176,815 75
14,551,000 00	2,461,164 25	18,143,017 90	2,783,279 89	6,135,600 00	27,061,897 79
.....	2,724 51	40,771,224 42	10,470,838 70	4,240,000 00	55,482,063 12
16,197,010 06	908,446 51	66,931,130 75	19,808,186 17	6,135,600 00	92,874,916 92
.....	1,685,442 25	1,685,442 25	196,291 25	7,000,000 00	8,881,733 50
.....	.....	.....	.....	.....	.....
.....	.....	\$60,000 00	\$1,090,905 04	.....	\$1,150,905 04
.....	.....	372,771 64	\$3,101,854 23	.....	3,474,625 87
.....	.....	20,000 00	\$178,334 48	.....	198,334 48
.....	.....	145,000 00	\$358,240 11	.....	503,240 11
.....	.....	26,758 86	.....	.....	26,758 86
.....	\$568,065 50	568,065 50	.....	.....	568,065 50
.....	568,065 50	1,192,596 00	4,729,333 86	.....	5,921,929 86
.....	.....	.....	.....	.....	.....
.....	.....	.....	105 20	.....	105 20
.....	.....	.....	214 34	.....	214 34
.....	.....	.....	226 80	.....	226 80
.....	.....	.....	546 34	.....	546 34
.....	.....	.....	.....	.....	.....
.....	.....	.....	\$11,129 43	.....	11,129 43
.....	.....	.....	79 22	.....	79 22
.....	.....	.....	11,208 66	.....	11,208 66
.....	\$568,065 50	\$1,192,596 00	\$4,741,088 85	.....	\$5,933,684 85
.....	.....	.....	.....	.....	.....
.....	.....	\$5,563,870 00	\$13,833,398 66	.....	\$19,397,268 66
.....	.....	408,960 00	.....	.....	408,960 00
.....	.....	5,972,630 00	13,833,598 66	.....	19,806,228 66
.....	.....	.....	.....	.....	.....
\$68,788 01	.....	479,936 44	3,700 93	.....	483,637 37
.....	( <sup>10</sup> )	( <sup>10</sup> )	.....	.....	( <sup>10</sup> )
.....	<sup>11</sup> \$125 00	125 00	.....	.....	125 00
68,788 01	125 00	480,061 44	3,700 93	.....	483,762 37
\$68,788 01	\$125 00	\$6,452,891 44	\$13,837,099 59	.....	\$20,289,991 03

<sup>1</sup> The book value reported by the company, \$411,673.43, includes stock, bonds and coupons without segregation. For the purposes of this table coupons are shown at their par value. See note 9.  
<sup>2</sup> Consists of bills receivable, \$68,263.01, and coupons, of which the par value and assigned book value is \$525. See notes 8.  
<sup>10</sup> Stock, par value and money cost, \$10,000; book value nominal.  
<sup>11</sup> Stock, par value, \$11,000; bonds, par value, \$205,000. The company reports the book value of the bonds as nominal.

TABLE XLIII. Intercorporate holdings of  
(A) Ownership by gas and electrical companies in the First District

COMPANY	PAR VALUE OF SECURITIES OF ACTIVE FIRST DISTRICT COMPANIES HELD			IN ACTIVE COM
	Stocks	Funded debt	Total	Stocks and funded debt
RICHMOND LIGHT & R.R. CONTROL Richmond Light & R.R. owns — <sup>A</sup>				
Of Southfield Beach R.R. ....	.....	.....	.....	.....
Of Staten Island Midland Ry. ....	.....	.....	.....	.....
Of New Jersey & Staten Island Ferry...	.....	.....	.....	.....
System total.....	.....	.....	.....	.....
Grand total.....	\$129,702,401 24	\$13,800,860 00	\$143,503,261 24	\$97,607,683 02

<sup>1</sup> See note 1, page 330.  
<sup>2</sup> See note 2, page 330.  
<sup>4</sup> In obtaining the total holdings of all companies which are under the jurisdiction of this Commission, the figures for the Richmond Light & Railroad should be counted but once. Hence the figures of this company, which are included in the transportation total, are bracketed here and are not included in the grand totals.



securities, and other investments, 1916 — Continued  
 of stocks and obligations of controlled or associated companies — Concluded

BOOK VALUE OF INVESTMENT HOLDINGS <sup>1</sup>			Bills and accounts receivable due from associated companies <sup>2</sup>	Securities included in fixed capital accounts	Total valuation of holdings in associated companies (sum of three preceding columns)
FIRST DISTRICT COMPANIES	In companies other than active First District	Total			
Other investments					
.....	<sup>3</sup> [ \$127,500 00 ]	[ \$127,500 00 ]	[ \$82 43 ]	.....	[ \$127,582 43 ]
.....			[ 15,644 97 ]	.....	[ 15,644 97 ]
.....	<sup>4</sup> [ 175,000 00 ]	[ 175,000 00 ]	[ 976 37 ]	.....	[ 175,976 37 ]
.....	[ \$302,500 00 ]	[ \$302,500 00 ]	[ \$16,703 77 ]	.....	[ \$319,203 77 ]
\$16,265,798 07	\$3,159,803 77	<sup>7</sup> \$117,033,284 86	\$49,053,504 56	\$17,375,600 00	\$183,462,389 42

<sup>1</sup> Stock, par value, \$127,500.  
<sup>2</sup> Stock, par value, \$100,000; bonds, \$75,000  
<sup>3</sup> Excludes the \$302,500 investments by Richmond Light & Railroad in railroad and ferry companies included in Table XXXVIII under Investments in associated companies.

TABLE XLIII. Intercorporate holdings of  
(B) All investments of gas and electrical

COMPANY	INVESTMENTS IN	
	Stocks (par)	Bonds (par)
<b>CONSOLIDATED GAS CONTROL</b>		
Consolidated Gas.....	<sup>1</sup> \$2,500 00	<sup>4</sup> \$700,000 00
Astoria L., H. & P.....	.....	..... <sup>6</sup> 2,000 00
New Amsterdam Gas.....	.....	.....
Central Union Gas.....	.....	..... <sup>7</sup> 25,000 00
Standard Gas Light.....	.....	<sup>8</sup> 2,199,500 00
N. Y. Mutual Gas Light.....	.....	.....
Northern Union Gas.....	.....	..... <sup>9</sup> 2,400 00
N. Y. & Queens Gas.....	.....	<sup>10</sup> 886,815 49
New York Edison.....	<sup>10</sup> 64,228 12	.....
United Electric L. & P.....	<sup>11</sup> 2,250 00	.....
N. Y. & Queens Elect. L. & P.....	.....	..... <sup>12</sup> 25,000 00
Consol. Tel. & El. Subway.....	.....	.....
Brush Electric Illg.....	.....	.....
<b>Total.....</b>	<b>\$68,978 12</b>	<b>\$3,840,715 49</b>
<b>BROOKLYN UNION GAS CONTROL</b>		
Brooklyn Union Gas.....	.....	<sup>13</sup> \$465,000 00
Newtown Gas.....	.....	<sup>17</sup> 5,000 00
Flatbush Gas.....	.....	<sup>17</sup> 15,000 00
Woodhaven Gas Light.....	.....	<sup>17</sup> 5,000 00
Jamaica Gas Light.....	.....	<sup>17</sup> 5,000 00
Richmond Hill & Q. C. Gas.....	.....	<sup>17</sup> 5,000 00
<b>Total.....</b>	.....	<b>\$500,000 00</b>
<b>KINGS COUNTY ELECT. L. &amp; P. CONTROL</b>		
Edison Elect. Illg. (Bklyn).....	<sup>18</sup> \$6,270 00	<sup>19</sup> \$48,100 00
Kings County Elect. L. & P.....	.....	<sup>20</sup> 201,040 00
<b>Total.....</b>	<b>\$6,270 00</b>	<b>\$249,140 00</b>
<b>RICHMOND LIGHT &amp; R. R. CONTROL</b>		
Richmond Light & R. R. <sup>21</sup> .....	<sup>22</sup> [\$10,000 00]	<sup>23</sup> [\$2,000 00]
<b>OTHER COMPANIES</b>		
Queens Borough G. & E.....	.....	<sup>24</sup> 15,000 00
Empire City Subway.....	.....	<sup>25</sup> 8,000 00
<b>Total.....</b>	.....	<b>\$23,000 00</b>
<b>Grand total.....</b>	<b>\$75,248 12</b>	<b>\$4,612,855 49</b>

Add investments and railroad fixed capital, Richmond Light & R. R.....  
Deduct corporate stock of the City of New York not classified as investments (as indicated in foot

Grand total, investments as per balance-sheet, Table XXXVIII.....

NOTE.— See general note on first page of this table.

<sup>1</sup> Amount previously contributed to a trustee to cover risk of fire and explosion.

<sup>2</sup> Entries taken from Division A of this table.

<sup>3</sup> Chemists Building stock.

<sup>4</sup> Includes real-estate bonds and mortgages, \$600,000. The remainder, \$100,000, according to the company's returns for 1914, consists of New York City corporate stock, 4½'s, deposited with State Industrial Commission, and are returned as a special deposit.

<sup>5</sup> Includes \$100,000, New York City corporate stock, 4½'s, deposited with State Industrial Commission and reported by the respondent as a special deposit, not as an investment. See note 4.

<sup>6</sup> New York City corporate stock, 4½'s (book value \$1,975), deposited with Comptroller of the City of New York.

<sup>7</sup> Real-estate mortgages.

<sup>8</sup> United States Steel sinking fund bonds, par value, \$99,000 (book value, \$99,141.25); Lehigh Valley first mortgage bonds, par value, \$100,000 (book value, \$100,348); Atchison, Topeka & Santa Fe general mortgage bonds, par value, \$100,000 (book value, \$91,690); Baltimore & Ohio gold bonds, par value, \$100,000 (book value, \$89,640); Chicago, Milwaukee & St. Paul bonds, par value, \$200,000 (book value, \$200,676.88); New York City corporate stock, 3's, 3½'s, 4's and 4½'s, par value, \$850,500 (book value, \$822,421.88); Union Pacific 4's, par value, \$100,000 (book value, \$98,000); N. Y. Central 4's, par value, \$150,000 (book value, \$138,750); West Shore 4's, par value, \$150,000 (book value, \$138,497.50); Pennsylvania R. R. 4½'s, par value, \$200,000 (book value, \$205,000); Chicago, Burlington & Quincy joint 4's, par value, \$150,000 (book value, \$147,512.50).

<sup>9</sup> New York City corporate stock, 4½'s, par value, \$2,000 (book value, \$2,030); and a mortgage of \$400.

<sup>10</sup> Stocks: Harper & Brothers, par value, \$1,440.90; Cahil Music Patents, par value, \$6,100; Repetti, par value, \$1,380; Central Foundry Company, par value, \$72.46; Herald Square Hotel Co. (incl. scrip), par value, \$524.22; Simpson-Crawford Co., par value, \$6,688.84; A. T. Bodington, par value, \$81.95. The book value of the foregoing items is \$1 each. Broadway Knitting Mills, Inc., par and book value, \$10.63; Electric Testing Laboratories, par value, \$38,370 (book value, \$38,400); American Real Estate Co., certificate of deposit, par and book value, \$9,537.04; United States Produce Co., par and book value, \$22.08. In addition the Empire City Subway reports that the Edison Light & Power Installation Co. owns \$518,500 of its stock.

<sup>11</sup> Bonds: Travers Securities Co., par value, \$11,000 (book value, \$600); Illinois Central, par

**Securities, and other investments, 1916 — Continued**

**• Companies of the First District**

<b>OTHER THAN ASSOCIATED COMPANIES</b>				
<b>Insurance participation certificates<sup>1</sup></b>	<b>Total</b>	<b>Book value of total</b>	<b>Investments in associated companies (book value)<sup>2</sup></b>	<b>Total investments (book value)</b>
\$513,462 26	\$1,215,962 26	\$1,215,962 26	\$90,583,567 78	\$91,799,530 04
200,244 49	200,244 49	200,244 49	.....	200,244 49
136,348 18	136,348 18	136,323 18	365,311 74	503,634 92
74,850 68	74,850 68	74,850 68	255,100 00	329,950 68
78,304 02	103,304 02	103,304 02	30,900 00	134,204 02
112,796 58	2,312,296 58	2,244,624 59	6,000 00	2,251,124 59
15,324 57	15,324 57	15,324 57	5,300 00	16,624 57
674 18	3,074 18	3,104 18	.....	3,104 18
889,729 03	1,840,772 64	1,812,427 76	\$16,990,897 15	18,812,324 91
86,343 23	88,503 23	88,823 23	1,143,120 75	1,231,943 98
12,185 89	12,185 89	12,185 89	.....	12,185 89
.....	25,000 00	25,515 83	.....	25,515 83
5,551 54	5,551 54	5,551 54	.....	5,551 54
\$2,125,814 65	\$5,035,508 26	\$5,940,142 02	\$109,387,797 42	\$115,327,939 44
.....	\$465,000 00	\$476,552 35	\$1,192,596 00	\$1,669,148 35
.....	5,000 00	4,993 75	.....	4,993 75
.....	15,000 00	14,981 25	.....	14,981 25
.....	5,000 00	4,993 75	.....	4,993 75
.....	5,000 00	4,993 75	.....	4,993 75
.....	5,000 00	4,993 75	.....	4,993 75
.....	\$500,000 00	\$511,508 60	\$1,192,596 00	\$1,704,104 60
\$314,405 23	\$368,775 23	\$368,755 23	\$480,061 44	\$848,816 67
.....	201,040 00	203,040 00	5,972,830 00	6,175,870 00
\$314,405 23	\$569,815 23	\$571,795 23	\$0,462,801 44	\$7,024,686 67
.....	(\$12,000 00)	(\$12,000 00)	(\$302,500 00)	(\$314,500 00)
.....	15,000 00	15,131 25	.....	15,131 25
.....	8,000 00	8,000 00	.....	8,000 00
.....	\$23,000 00	\$23,131 25	.....	\$23,131 25
\$2,440,219 88	\$7,128,323 49	\$7,046,577 10	\$117,033,234 86	\$124,079,851 96
.....	.....	\$2,625,327 45	\$302,500 00	\$2,928,327 45
.....	.....	216,900 31	.....	216,900 31
.....	.....	\$9,455,504 24	\$117,335,784 86	\$126,791,289 10

due, \$20,000 (book value, 7); Empire City Subway, \$80.66; Mercantile Stores (certificate of indebtedness, par & value, \$456.25); City of New York, 4½'s, par value

it paid for stock of its consolidated of \$26,254.

lial Commission, including \$38,000 par value and classified by respondent

000 (book value, \$38,944);

<sup>17</sup> Represents 4 per cent corporate stock of the City of New York deposited with State Workmen's Compensation Commission and returned by respondent as special deposits.

<sup>18</sup> Electrical Testing Laboratories stock, par and book value, \$6,270.

<sup>19</sup> Consists of bonds of Crescent Athletic Club, par value, \$5,100, book value, \$5,080, and 4½ per cent corporate stock of the City of New York deposited with the State Industrial Commission, par and book value \$43,000. The latter bonds are included by the company with Other current assets.

<sup>20</sup> Includes corporate stock of the City of New York, par value, \$43,000 (assigned book value, \$43,000), classified by respondent as Other current assets.

<sup>21</sup> Consists of bonds of the New York Gas, Electric Light, Heat & Power Co., purchased by trustee under purchase-money mortgage as an investment of Cash Guarantee Fund, and cash balance in fund of \$1,040. For other investments of this fund, see note 7, page 334.

<sup>22</sup> See note 4 to preceding double-page of this table.

<sup>23</sup> South Shore Amusement Co. stock.

<sup>24</sup> Corporate stock of the City of New York, 4½'s, deposited with Comptroller, City of New York.

<sup>25</sup> Corporate stock of the City of New York, 4's, deposited with the State Industrial Commission.



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**PART III**

**ABSTRACTS OF ANNUAL RETURNS OF LIGHT,  
HEAT AND POWER COMPANIES**

**For the Year Ended December 31, 1916**



ABSTRACTS OF ANNUAL RETURNS OF CORPORATIONS

AMSTERDAM ELECTRIC LIGHT, HEAT AND POWER COMPANY

LESSOR

*History.*—Incorporated April 12, 1897, under article 6 of the Transportation Corporations Law. It acquired its franchise, dated 1895, from the State Electric Light and Power Company. [Its subways were acquired from the Municipal Electric Light Company (merged October 30, 1899, into the Edison Electric Illuminating Company of Brooklyn). As purchase price of the subways it gave a 6 per cent note of \$20,000. June 29, 1899, it leased the subways to the Municipal Electric Light Company for a nominal rental of \$1,200 a year, the amount of annual interest on the note, which is held by the present lessee, the Edison Electric Illuminating Company of Brooklyn.]<sup>1</sup>

Stock control of this company was acquired by the Edison Electric Illuminating Company of Brooklyn in October, 1899; all of the stock is owned by that company.

*Important Changes During the Year.*—None.

BALANCE SHEET

December 31, 1915 <sup>1</sup>		December 31, 1916	Increase or (D) decrease <sup>2</sup>
	ASSETS SIDE		
\$38,417 90	Cost of plant and equipment.....	\$38,417 90	.....
72 54	Cash .....	72 54	.....
1,101,398 29	Deficit .....	1,120,548 50	\$19,150 21
<u>\$1,139,888 73</u>	Total .....	<u>\$1,159,038 94</u>	<u>\$19,150 21</u>
	LIABILITIES SIDE		
\$300,000 00	Funded debt .....	\$300,000 00	.....
67,813 73	Bills and accounts payable to asso- ciated companies .....	71,963 94	\$4,150 21
272 075 00	Interest accrued on funded debt.....	287,075 00	15,000 00
500,000 00	Capital stock .....	500,000 00	.....
<u>\$1,139,888 73</u>	Total .....	<u>\$1,159,038 94</u>	<u>\$19,150 21</u>

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds
Nominal date of issue.....	_____	Sept., 1897
Date of maturity.....	_____	Sept., 1937
Interest, rate and dates.....	_____	5%, Mar. & Sept.
Denominations .....	1 share = \$100	\$[1,000]
Authorized by company.....	\$500 000	1,000,000
Actually issued prior to year.....	500 000	300,000
Property consideration .....	\$500,000	\$300,000
Actually outstanding .....	500,000	300,000
Interest accrued and dividends declared.....	.....	15,000
Interest charged to income.....	_____	15 000
Interest and dividends not due.....	_____	5,000
Interest and dividends matured and unpaid....	.....	282,075
Trustees under mortgages .....	_____	[Central Trust Co.] <sup>3</sup>

INCOME STATEMENT

	Net amount for year	Increase or (D) decrease <sup>4</sup>
Rent [accrued from lease of plant].....	\$1,200 00	.....
Deductions .....	1,315 42	\$17 43
<u>Gross loss .....</u>	<u>\$115 42</u>	<u>\$17 43</u>

<sup>1</sup> From documents on file with the Commission. See also Report P. S. C., 1910, Vol. I p 271 ff.

<sup>2</sup> Report of the company for 1915.

<sup>3</sup> Computed by the Bureau of Statistics and Accounts.

<sup>4</sup> Issued in part payment for property, franchises, etc.

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## Amsterdam Electric Light, Heat and Power Company INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease
Deductions: Interest on bonds, \$15,000; other interest, \$4,034.79 . . . . .	\$19,034 79	\$234 32
Deficit for year . . . . .	\$19,150 21	\$251 75
Deficit January 1, 1916 . . . . .	1,101,398 29	
Deficit December 31, 1916 . . . . .	<u>\$1,120,548 50</u>	

*Underground Conduits, Etc.*—At close of year, subways, 2 to 24 ducts; trench feet, 17,485; duct feet, 104,942; thereof unoccupied, 63,657 duct feet. Paving, square yards, asphalt, 1,509; granite, 4,677; miscellaneous, 394; total, 6,580. Manholes and bases, brick and concrete, 135.

*Franchise Requirements.*—(1) Payment of city inspectors engaged in the supervision of work projected by the company. (2) Payment of annual sum of \$500. (3) Payment of 1 per cent. of gross receipts. (4) A bond in the sum of \$25,000.

*Officers.*—President, N. F. Brady; Vice-President, W. F. Wells; Secretary, H. P. Erwin; Treasurer, P. R. Atkinson.

*Directors.*—N. F. Brady, H. P. Erwin, Thomas E. Murray, W. F. Wells, P. R. Atkinson.

*Main Business Office.*—No. 360 Pearl street, Brooklyn, New York City.

Report verified by P. R. Atkinson, Treasurer, April 16, 1917.

## THE ASTORIA LIGHT, HEAT AND POWER COMPANY

*History.*—Incorporated on January 19, 1899, under article 6 of chapter 566 of the Laws of 1890 (as amended). The company's franchise covering the first ward of the Borough of Queens was acquired [through the Citizens' Mutual Gas Light Company of Long Island City, which was merged into the Astoria Light, Heat and Power Company] on May 10, 1905.

The company manufactures coal and water gas for the Consolidated Gas Company which acquired its capital stock on January 21, 1899 [owns its bonds and makes the necessary advances for construction].

*Stockholders and Members.*—Total voting power of all members, 100,000 votes, each holder of \$100 par value of stock having one vote. Total number of stockholders December 27, 1916, 9, of whom 8 are residents of New York State. Votes cast at last general meeting, January 10, 1916, 100,000; of which 99,903 were cast by Lewis B. Gawtry, 90 by H. W. Fuller, 4 by George B. Cortelyou, and one each by George W. Doane, C. M. Carbonell, and W. H. Bradley. [The report states that 99,900 votes were cast in behalf of "corporate members," but all of the stock is owned by the Consolidated Gas Company, the stock in other names being held for qualifying purposes only.]

*Important Changes during the Year.*—Arrangements were made by which this company agreed to pay for the partial use of a 48-inch main belonging to the Standard Gas Light Company, extending from 129th street and Second avenue, Borough of Manhattan, to 134th street and Lincoln avenue, Borough of The Bronx. Arrangements were also made by which this company agreed to pay for the partial use of a tunnel under the East river, belonging to the East River Gas Company of Long Island City, running from the Astoria plant to East 132d street, Borough of The Bronx.

C. G. M. Thomas was appointed treasurer on April 27, 1916.

The company received a commission of \$213,256.99 on \$4,265,139.72 for the construction of the Astoria tunnel, the period of construction of which was from June, 1910, to September, 1915.

No new powers or franchises were acquired.



## The Astoria Light, Heat and Power Company

## BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
ASSETS SIDE			
\$344,864 40	Cash .....	\$195,201 37	D \$149,663 03
15 60	Consumers' accounts receivable .....	17 60	2 00
421,813 76	Accounts receivable from associated companies .....	470,807 02	48,993 26
67,951 79	Other accounts receivable .....	103,405 74	35,453 95
24,113 54	Interest and dividends receivable .....	10,354 17	D 13,759 37
<sup>1</sup> 1,000,000 00	Special deposit with National City Co.	1,500,000 00	500,000 00
669,159 13	Materials and supplies .....	906,479 20	237,320 07
183,700 29	Fire insurance participation certifi- cates .....	200,244 49	16,544 20
10,948,500 21	"Fixed Capital, Dec. 31, 1908" .....	10,923,535 49	D 24,964 72
3,914,143 38	Fixed capital installed since 1908...	4,046,702 94	132,559 56
14,862,643 59	Total fixed capital (without de- duction of depreciation) .....	14,970,238 43	107,594 84
4,815,603 63	Temporary advances to associated companies <sup>2</sup> .....	5,224,598 72	408,995 09
18,551 59	Other suspense <sup>3</sup> .....	15,668 54	D 2,883 05
<u>\$22,408,417 32</u>	<u>Total .....</u>	<u>\$23,597,015 28</u>	<u>\$1,188,597 96</u>
LIABILITIES SIDE			
\$43,407 48	Taxes accrued .....	\$59,362 26	\$15,954 78
<sup>4</sup> 28,057 23	Accounts payable to associated com- panies .....	100,936 06	81,878 83
159,425 49	Miscellaneous accounts payable .....	215,958 30	56,532 81
68,750 00	Interest accrued on funded debt .....	68,750 00	.....
7,643 85	Interest accrued on unfunded debt (due Consolidated Gas Co.) .....	7,852 46	208 61
11,885 65	Other unfunded debt — wages accrued	12,273 62	387 97
5,000,000 00	Mortgage bonds .....	5,000,000 00	.....
320,970 94	Reserve for accrued amortization <sup>5</sup> ...	320,970 94	.....
2,445,513 87	Reserve for "contingency" <sup>5</sup> .....	2,675,268 60	229,754 73
18,717 24	Reserve for renewals and replacements — plant withdrawn from service <sup>5</sup> ..	30,906 65	12,189 41
<sup>6</sup> 1,500,000 00	Construction advances owing to Con- solidated Gas Company .....	1 500,000 00	.....
254,224 82	Casualties and insurance reserve .....	270,769 02	16,544 20
10,000,000 00	Common stock .....	10,000,000 00	.....
2 549,820 75	Corporate surplus .....	3,324,967 37	775,146 62
<u>\$22,408,417 32</u>	<u>Total .....</u>	<u>\$23,597,015 28</u>	<u>\$1,188,597 96</u>

Contingent Liabilities.— None.

<sup>1</sup> Reported under Other accounts receivable in 1915.<sup>2</sup> Represents balance due for expenditures for account of East River Gas Company of Long Island City in connection with tunnel built under East River from Astoria to East 132d street. See also abstract of New Amsterdam Gas Company.<sup>3</sup> "Miscellaneous items awaiting final classification."<sup>4</sup> Construction advances to the amount of \$1,000,000 were reported in 1915 as Accounts payable to associated companies.<sup>5</sup> See Depreciation, page 352.

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The Astoria Light, Heat and Power Company  
Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places...	\$14,850,597 20	\$14,850,597 20
Real property in streets — tangible.....	3,080 50	3,080 50
Intangible property, including franchises.....	N. R.	N. R.
Tangible personal property.....	953,168 24	953,168 24

Borough of Queens

Assessed valuation for 1916 taxes:

Real property outside streets and public places:	
Land .....	\$2,377.910
Improvements .....	9,191.000
Real property (tangible and intangible) in streets.....	13.350
Tangible personal property.....	300.000

DETAILS OF ASSETS

"Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Plant .....	\$7,668,498 97	\$20,610 00	\$7,647,888 97
Real estate .....	1,901,802 32	850 00	1,900,952 32
Piers and bulkheads .....	281,161 32	.....	281,161 32
Railroad equipment .....	73,453 38	1,800 00	71,653 38
Tools and implements .....	8,350 82	1,670 16	6,680 66
Office furniture and fixtures.....	1,791 28	.....	1,791 28
Horses, wagons and harness.....	1,438 43	.....	1,438 43
Boats and scows .....	11,526 12	.....	11,526 12
Street mains .....	2,680 40	.....	2,680 40
Gas appliances on rental.....	34 56	34 56	.....
Meters and connections .....	60 72	.....	60 72
Services .....	400 10	.....	400 10
Interest on construction expenditures.	997,301 79	.....	997,301 79
Total .....	\$10,948,500 21	\$24,964 72	\$10,923,535 49

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn and during year (deducted)	Total cash cost to Dec. 31, 1919
	Additions and betterments	Renewals and replacements		
Land occupied by gas works.....	\$21,351 94	.....	.....	\$666,361 25
Organization .....	.....	.....	.....	4,750 00
General equipment .....	156 80	.....	\$350 00	77,109 08
Works and station structures.....	12,341 72	.....	.....	798,314 98
Holdings .....	.....	.....	.....	1,595 76
Furnaces, boilers and accessories..	24,734 99	.....	.....	85,260 87
Benches and retorts.....	483 14	.....	385 00	151,371 72
Water gas sets and accessories....	1,901 54	.....	.....	661,525 03
Purification apparatus .....	19,667 44	.....	.....	403,566 06
Accessory equipment at works.....	12,128 37	.....	16,290 65	611,524 52
Gas meters .....	.....	.....	.....	18 93
Gas engines and appliances.....	22 91	.....	.....	22 91
Gas tools and implements.....	9,106 76	.....	11,828 45	47,313 80
Engineering and superintendence..	56,011 50	.....	.....	181,427 41
Interest during construction.....	Cr. 790 16	.....	537 59	160,874 14
Miscellaneous construction expendi- tures .....	4,834 30	.....	.....	195,666 48
Total .....	\$161,951 25	.....	\$29,391 69	\$4,046,702 94

## The Astoria Light, Heat and Power Company Details of Expenditures for Property

Land devoted to gas operations:		
Improvements on real estate.....		\$14,724 37
Piers and bulkheads.....		6,627 57
General equipment .....		156 80
Works and station structures:		
A purifier house .....		942 72
B purifier house .....		1,013 76
C generator house .....		708 05
C and D boiler house chimney.....		4,299 24
Laboratory .....		2,147 89
Steel storage shed.....		1,431 86
Railroad .....		1,297 06
Minor projects (under \$500).....		501 14
Furnaces, boilers and accessories:		
A and B boiler house — contents.....		541 54
C and D boiler house — contents.....		24,193 45
Benches and retorts — B retort house — contents.....		483 14
Gas tools and implements.....		9,106 76
Engineering and superintendence.....		56,011 50
Purification apparatus:		
A condenser house — contents.....		1,187 48
A washer house — contents.....		1,230 55
A purifier house — contents.....		7,753 62
B purifier house — contents.....		7,820 41
B condenser house — contents.....		1,267 70
Minor projects .....		407 68
Water gas sets and accessories: C generator house — contents.....		1,901 54
Accessory equipment at works:		
Cyanogen plant .....		3,448 56
A and B general connections.....		6,598 98
Electric powerhouse — contents .....		813 15
Minor projects (under \$500).....		1,272 68
Gas engines and appliances — appliances on rental.....		22 91
Miscellaneous construction expenditures:		
Temporary structures .....		982 71
Repairs temporary railroad and equipment.....		1,090 68
Sundry expense .....		1,753 33
Office expense .....		687 18
Minor projects .....		320 45
Interest during construction: Credit for cash discount.....	Cr.	790 16
Total .....		\$161,951 25

## Equipment Retired During the Year

CLASS OF EQUIPMENT	Number of units retired	Cost of equipment retired	Cost of dismantling	Amount recovered	Amount charged to renewals and replacements
Motors .....	2	\$385 00	.....	\$308 00	\$77 00
Horses .....	2	350 00	.....	65 00	285 00
48" connecting main.....	—	16,290 65	.....	16,290 65	.....
Tools and implements.....	—	13,498 61	.....	.....	13,498 61
Steel gas main.....	—	12,935 00	\$1,531 86	1,164 00	13,302 86
83" I beams.....	—	5,775 00	2,828 49	5,740 00	2,863 49
Locomotive .....	1	1,800 00	.....	.....	1,800 00
Gas appliances .....	2	34 56	.....	.....	34 56
2" steam pipe and covering, ft..	900	400 00	.....	.....	400 00
Tar circulating tanks.....	5	1,500 00	.....	.....	1,500 00
Land .....	—	850 00	.....	850 00	.....
Interest on construction expenditures .....	—	537 59	.....	537 59	.....
Total .....	—	\$54,356 41	\$4,360 35	\$24,955 24	\$33,761 52

The Astoria Light, Heat and Power Company  
Bills and Accounts Receivable from Associated Companies

NAME OF COMPANY	Charges and advances during year	Reimbursed during year	Amount at close of year	Interest accrued during year
Central Union Gas Co.....	\$2,792 59	\$2,063 92	\$769 77	.....
Consolidated Gas Co. of N. Y.	4,775,231 65	4,752 960 26	398,598 87	.....
East River Gas Co., L. I. City.	871,701 41	433,636 61	5,253,734 35	* \$300,999 52
National Coke and Coal Co....	239,277 61	244,657 01	39,802 09	.....
New Amsterdam Gas Co.....	31,979 01	33,792 53	50 70	.....
N. Y. & Queens Gas Co.....	901 85	2,627 98	57 43	.....
Standard Gas Light Co.....	4,387 76	5,449 87	547 88	.....
Westchester Lighting Co.....	1,818 70	1,745 13	73 57	.....
N. Y. Edison Co.....	6,774 57	3 49	6,771 08	.....
Total .....	\$5,934,925 15	\$5,476,936 80	\$5,695,405 74	\$300,999 52

Miscellaneous Accounts Receivable.—The Barrett Co., residuals, \$57,893.37; H. Bower Chemical Mfg. Co., \$41,313.98; miscellaneous, \$14,552.56; total,<sup>†</sup> \$113,759.91.

Materials and Supplies

ITEM	Units on hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Steam coal—long tons.....	826.90	\$8.2847	\$2,674 75
Anthracite coal—long tons.....	14,199.97	5.1872	73,658 45
Gas oil—gallons .....	2,243,322	0.0305	68,421 32
Coal for carbonizing—long tons.....	178,215.40	3.4097	607,650 92
Iron borings—pounds .....	240,550	0.00625	1,503 84
Copperas—pounds .....	1,167,718	0.00702	8,195 16
Sulphuric acid—pounds .....	316,756	0.01099	3,483 77
Shavings—bushels .....	45,129	0.02695	1,216 60
Iron oxide—bushels .....	77,788	0.15892	12,362 80
Coke—short tons .....	4,754.42	—	14,897 19
Coal gas tar—gallons.....	470,392	—	18,170 98
Water gas tar—gallons.....	146,724	—	2,934 48
Ammoniacal liquor—gallons.....	497,220	—	3,480 60
Drip oil—gallons.....	18,000	—	450 00
Ammonia sulphate—pounds .....	262,046	—	7,599 97
Cyanogen—pounds .....	4,354	—	375 72
Cyanogen cake ammonia—pounds.....	1,008	—	75 51
Carbon—pounds .....	73,920	—	739 20
Cast iron pipes and fittings.....	—	—	9,342 99
Wrought, malleable iron pipes and fittings....	—	—	8,234 24
Oil, waste and packing.....	—	—	2,777 98
Brass and copper pipe and fittings.....	—	—	3,615 33
Bolts, nuts, screws, rivets, etc.....	—	—	10,541 06
Structural steel .....	—	—	21,580 32
Valves, cocks, grease cups, etc.....	—	—	11,512 00
Lumber .....	—	—	1,495 47
Electrical repair parts.....	—	—	11,726 64
Miscellaneous .....	—	—	2,761 91
Total .....	—	—	\$906,479 20

\* Interest rate 6 per cent; amount received during year, \$370,286.10.  
† Includes interest and dividends receivable, \$10,354.17.

## The Astoria Light, Heat and Power Company

## DETAILS OF LIABILITIES

## Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage gold coupon bonds
Nominal date of issue.....		Oct. 1, 1913
Date of maturity.....		Oct. 1, 1963
Interest, rate and dates.....		5½%, A. & O.
Denominations.....	1 share = \$100	Interim
Authorized by company.....	\$10,000,000	\$5,000,000
By public authority.....	10,000,000	5,000,000
Actually issued, prior to year.....	10,000,000	5,000,000
Cash realized .....	10,000,000	5,000,000
Actually outstanding .....	10,000,000	5,000,000
Interest accrued and dividends declared.....	600,000	275,000
Interest charged to income.....		275,000
Interest and dividends paid.....	600,000	275,000
Interest and dividends not due.....		68,750
Trustee under mortgage.....		Farmers Loan and Trust Co.

*Bills and Accounts Owing to Associated Companies.*—Construction advances owing to Consolidated Gas Co., amount at beginning and close of year, \$1,500,000; interest accrued during the year, \$90,000; paid, \$90,020.90; accrued and unpaid, \$7,622.95.

Other advances: Consolidated Gas Co., advanced and repaid during year, \$200,000; interest accrued, \$4,524.60; paid, \$4,295.09; accrued and unpaid, \$229.51; non-interest bearing accounts: Consolidated Gas Co., \$6,439.70; Central Union Gas, \$3,337.81; East River Gas Co., L. I. City, \$88,813.94; National Coke & Coal Co., \$791.86; N. Y. Edison Co., \$87.60; New Amsterdam Gas Co., \$9,306.06; Standard Gas Light, \$1,209.09; total current accounts, \$109,936.06.

*Miscellaneous Accounts Payable.*—Coal, \$87,170.87; oil, \$113,985.70; miscellaneous, \$14,801.73; total, \$215,958.30.

*Taxes Accrued.*—See schedule supporting Income Statement.

## Reserves

	Credit balance Dec. 31, 1915	Credits dur- ing year	Debits dur- ing year	Credit balance Dec. 31, 1916
Contingency * .....	\$2,445,513 87	\$229,754 73	.....	\$2,675,268 60
Renewals and replacements— plant withdrawn from service..	18,717 24	45,950 93	* \$33,761 52	30,906 65
Accrued amortization .....	320,970 94	.....	.....	<sup>10</sup> 320,970 94
Employees insurance .....	70,524 53	.....	.....	70,524 53
Fire insurance participation.....	183,700 29	16,544 20	.....	200,244 49

## INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease <sup>11</sup>
Operating revenue—sales of gas:				
Commercial metered lighting.	231.3	\$0.80	\$185 04	\$11 12
To Consolidated Gas Co.....	9,189,957.5	.3377 <sup>12</sup>	3,104,990 65	291,053 37
Total sales .....	9,190,188.8	—	\$3,105,175 69	\$291,064 49

\* See Depreciation page 352.

<sup>9</sup> Represents plant withdrawn from service.

<sup>10</sup> Represents excess of the estimated repairs over the cost of actual repairs during the years 1909–1914 inclusive.

<sup>11</sup> Some of the 1915 figures with which comparison is here made do not agree with those published in the 1915 report on account of reclassifications made by the company.

<sup>12</sup> [The amount credited to sales of gas represents actual cost of labor, material and other expenses while the amount credited to joint gas rent revenue represents return upon investment—1913 report.]

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The Astoria Light, Heat and Power Company

INCOME STATEMENT — Continued

		Net amount for year	Increase or <sup>11</sup> (D) decrease
Operating revenue — Concluded:			
Rent of gas appliances.....		\$7 00	\$1 00
Joint gas rent revenue <sup>12</sup> .....		<sup>13</sup> 1,147,737 35	28,997 48
Other miscellaneous gas revenue.....		<sup>14</sup> 17,427 54	12,439 22
Total miscellaneous revenue.....		\$1,165,171 89	\$41,437 70
Total operating revenue.....		\$4,270,347 58	\$322,502 19
Operating expenses:			
	Cents per M cu. ft. <sup>15</sup>		
Gas making labor.....	8.55	\$326,504 09	\$4,816 24
Boiler fuel .....	.94	86,117 55	21,176 87
Generator fuel .....	4.18	384,388 50	92,032 70
Gas oil .....	9.44	868,622 54	30,766 11
Gas coal .....	10.95	1,007,246 73	D 508,530 59
Coal gas enriched.....	.51	46,936 98	D 48,303 43
Electric power house operations.....	.51	46,598 31	11,040 61
Other supplies and expenses.....	1.26	115,722 79	32,110 41
Repairs at works.....	2.47	227,411 87	D 10,854 73
Total works expense.....	33.81	\$3,109,549 36	D\$375,744 81
Less residuals produced.....	12.59	<sup>16</sup> 1,157,574 85	D 259,533 88
Net cost of gas in holder.....	21.22	\$1,951,974 51	D <sup>17</sup> \$116,210 93
Total production expenses.....	21.24		
General expenses (excluding depreciation)...	.70	64,020 59	2,556 51
Total of foregoing.....	21.94	\$2,016,004 10	D\$113,654 42
Renewals and replacements — plant with- drawn from service <sup>17</sup> .....	.50	45,950 93	D 4,635 71
Total operating expenses <sup>17</sup> .....	22.44	\$2,061,955 03	D\$118,290 13
Tax accruals .....	3.23	296,392 02	68,124 68
Joint facility rents.....	5.54	<sup>18</sup> 509,388 43	355,342 33
Miscellaneous rents .....	.01	<sup>19</sup> 1,440 00	440 00
Total expenses, taxes, etc.....	31.22	\$2,869,175 48	\$305,616 88

\* Credit.

<sup>11</sup> Some of the 1915 figures with which comparison is here made do not agree with those published in the 1915 report on account of reclassifications made by the company.

<sup>12</sup> [The amount credited to sales of gas represents actual cost of labor, material and other expenses while the amount credited to joint gas rent revenue represents return upon investment — 1913 report.]

<sup>13</sup> See *Joint Facilities*, page 352.

<sup>14</sup> Consist of interest on insurance participation certificates, \$11,518.34; of which only \$6,007.38 is applicable to this year and minor real estate rent, \$5,909.20.

<sup>15</sup> The ratios for net cost of gas in holder and preceding items are based on 9,196,965 M cu. ft. of gas made; those for the following items on 9,190,188.8 M. cu. ft. of gas sold.

<sup>16</sup> [The constituent items shown above were computed by the Bureau of Statistics and Accounts.]

<sup>17</sup> The company makes no charge to the operating expense account, General Amortization. Instead it has included in operating expenses an unauthorized account "Renewals and replacements — plant withdrawn from service" for which concurrent credit is made to a similarly named reserve. See *Depreciation*, page 352.

<sup>18</sup> A general expense; will be so reported in the future.

The Astoria Light, Heat and Power Company

INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease <sup>19</sup>
Operating income applicable to corporate property.....	\$1,401,172 10	\$26,885 31
Non-operating income: Interest on National City Co., loan, \$45,438.26; from East River Gas Co., on account Astoria tunnel, \$300,999.52; less taxes, \$8,660.95.....	337,776 83	313,663 29
Gross corporate income.....	\$1,738,948 93	\$340,548 60
Deductions from gross income: Interest accrued on funded debt, \$275,000; on obligations to associated companies, \$94,524.60 .....	369,524 60	302,988 50
Net corporate income (corrected) <sup>20</sup> .....	\$1,369,424 33	\$37,560 10

[Appropriations of net corporate income: "Contingency," \$229,754.73; "to employees for faithful and efficient service," \$7,861.17. See *Corporate surplus*.] <sup>21</sup>

CORPORATE SURPLUS

	Amount
Surplus, December 31, 1915.....	\$2,549,820 76
Balance for year transferred from income (corrected).....	1,369,424 33
Adjustment of cyanogen sludge sales applicable to 1915.....	16,914 00
For use of Astoria and Ravenswood tunnels, 48 x 60-inch mains, applicable to three months ended December 31, 1915.....	126,851 15
For rent of land used in connection with the construction of the Astoria tunnel applicable to the years 1910 to 1915, inclusive.....	30,047 26
For this company's commission on the cost of constructing the Astoria tunnel .....	213,256 99
Refund on Penn. state tax on coal, paid during 1913-15, ruled to be un- constitutional .....	17 30
Total .....	\$4,306,331 78
Dividends 6 per cent on \$10,000,000 of stock.....	\$600,000 00
Appropriation to "Contingency" reserve <sup>21</sup> .....	229,754 73
Appropriations to employees for faithful and efficient service <sup>21</sup> .....	7,861 17
Allowance made to Consolidated Gas Co. for their portion of the adjustment of cyanogen sludge applicable to 1915.....	16,895 46
Credit to the Consolidated Gas Co. for their portion of the East River Gas Co.'s charge for use of Ravenswood tunnel 48 x 60-inch mains applicable to three months ended Dec. 31, 1915.....	38,511 45
For use of Astoria and Ravenswood tunnels, 60 x 48-inch mains and 48-inch Harlem river mains, applicable to three months ended Dec. 31, 1915.....	88,341 60
Total deductions .....	981,364 41
Surplus, December 31, 1916.....	\$3,324,967 37

*Intercompany Sales, etc.*—Sold to Consolidated Gas Co., 9,189,957.500 cu. ft., \$4,252.728; measured at respondent's station meters; delivered at the New York end of the tunnels running from Astoria and Ravenswood in the borough of Queens to the boroughs of Manhattan and The Bronx.

<sup>20</sup> See note 11, page 350.

<sup>21</sup> The company reports a net corporate income for the year of \$1,131,808.43. See note 21.

<sup>22</sup> [These appropriations reported by the company as deductions from gross income are here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission and net corporate income corrected accordingly. See also paragraphs on *Depreciation*.]



**The Astoria Light, Heat and Power Company**

Gas enriched for respondent by New Amsterdam Gas Co., 943,059,100 cu. ft.; gas oil used, 1,579,445 gallons; cost of oil used, \$47,949.33; oil tar produced, 267,756 gallons; value thereof, \$5,066.06; drip oil produced, 1,446 gallons; value thereof, \$213.29; credit to New Amsterdam Gas Co., based on invoice cost of oil used by them for respondent's account less allowance for the value of residuals produced plus 10 per cent, \$46,936.98, charged to coal gas enricher.

*Joint Facilities and Arrangements.*<sup>22</sup> — Credited to the East River Gas Co. for use of part of capacity of Ravenswood tunnel, \$51,172.80; for partial use of 48 x 60-inch mains, \$60,127.26; for partial use of Astoria tunnel, \$383,620.25; credited to Standard Gas Light Co., for partial use of 48-inch Harlem river main, \$14,468.12. Total charge to joint facility rents, \$509,388.43. Charged to Consolidated Gas Co. and credited to Joint gas rent revenue,<sup>23</sup> \$1,147,737.35.

*Sale of Residuals and By-products.* — See Table IX.

*Operating Expenses.* — For details, see Table XXXV, B.

*Depreciation.* — The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties. From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 1, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization — Gas" and concurrent credit to "Accrued Amortization of Capital" of 9.5 cents per M cu. ft. of gas manufactured. The company's procedure however is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account "Renewals, and replacements — plant withdrawn from service" with one-half (.005c) cent per M cu. ft. of gas sold and also charges an account "Contingency" with 2½ cents per M cu. ft. of gas sold. Capital retirements are charged to the reserve "Renewals and replacements — plant withdrawn from service" instead of to the prescribed reserve "Accrued Amortization of Capital." The balance in the company's reserve "Accrued Amortization of Capital" represents merely the excess of the estimated repairs over the cost of actual repairs for the years 1909 to 1914 inclusive. The company has discontinued making any charges or credits to this reserve.

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electric corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electric companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

<sup>22</sup> [The accounting rules prescribed by the Commission define a joint facility as any plant or equipment, maintained and (or) operated by one corporation for the common benefit of itself and another or others under an arrangement for sharing the expense, taxes, etc., on the basis of the relative amounts of benefit to the several participants. This company does not report any segregation of rents paid into the constituent elements of expense, taxes and profit, but charges the gross rents paid to joint facility rents.]

<sup>23</sup> See Income Statement note 12.



The Astoria Light, Heat and Power Company

Taxes

CLASS OF TAX	Levied and charged to income	Amount paid	Due and unpaid
Land.....	\$48,984 94	\$48,984 94	.....
Improvements . . . . .	189,334 60	189,334 60	.....
Special franchise.....	275 01	275 01	.....
Personal property . . . . .	6,120 00	6,120 00	.....
Gross earnings, state (operating).....	25,630 07	25,407 48	.....
Gross earnings, state (non-operating).....	1,732 19		
Dividends, state . . . . .	6,000 00	6,000 00	.....
Federal income (operating).....	20,047 40	12,976 16	.....
Federal income (non-operating).....	6,028 76		
Total . . . . .	\$305,052 97	\$289,098 19	.....

MISCELLANEOUS INFORMATION

**Works and Holders.**—Location, Astoria, Long Island City. Water-gas sets, 12; total 24-hour capacity, 25,000 M cu. ft. (See Table II.) Coal-gas: 124 benches (60, with 8 retorts per bench; 64, with 9 retorts per bench); total retorts, 1,056. (See Table I.) Holders, 1; capacity, 15,000 M cu. ft. Relief Holder, 1; capacity, 1,000 M cu. ft. See Table IV.) For auxiliary works apparatus, see Table III.

**Mains.**—Distribution pipe line, length in feet, 3,687; no change during year. (See Table V.)

**Services.**—Service pipe lines in use at end of year, 3. (See Table VI.)

**Meters.**—Number of consumers' meters in service at close of year, 3. (See Tables VII and VIII.)

**Gas Made and Sold (cu. ft.)**—Gas on hand at beginning of year, 5,785,000; made during year—coal gas, 3,033,565,000; water gas, 6,163,400,000; sold to Consolidated Gas Co., 9,189,957,500; sold to public 231,300; used by respondent, 6,313,200; on hand at close of year 6,198,000. See Tables XI–XIII.)

**Materials and Residuals.**—Gas oil is delivered under terms of contract made by the Consolidated Gas Co. under its provisions there was delivered during the year 29,246,014 gallons at 3.05 cents. For details of materials consumed, see Table IX.

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of general officers, 4; total compensation during year, \$4,699.92. Number of all other employees, second week in December, full time, 619; part time, 65; total salaries and wages paid to officers and employees during the year, \$665,834.67. (See Tables XXX–XXXIV.)

**Officers.**—President, Wm. H. Bradley; Vice-President, Horace W. Fuller; Secretary, L. B. Gawtry; Assistant Secretary, C. M. Carbonell; Treasurer, C. G. M. Thomas; Assistant Treasurer, Benj. Whiteley; Auditor, F. L. Lambrecht; Controller, R. A. Carter; Assistant Controller, H. M. Brundage.

**Directors.**—N. F. Brady, Geo. B. Cortelyou, George F. Baker, William Rockefeller, John W. Sterling, Donald G. Geddes.

**Main Business Office.**—130 East 15th street, New York City.

Report verified by W. H. Bradley, President, April 16, 1917.

BOWERY BAY ELECTRIC LIGHT AND POWER COMPANY

**History.**—[Incorporated November 29, 1897, under article 6 of the Transportation Corporations Law. The property, which is operated at North Beach, is owned by the Bowery Bay Building & Improvement Company and is leased from year to year. The company has no franchise and operates its plant only during the summer months, supplying electric current to the tenants at North Beach, Borough of Queens. Commercial service and street lighting was begun about June, 1898.]<sup>1</sup>

**Stockholders and Members.**—[Total voting powers of all members, 35; each holder of \$100 par value having one vote.] Number of stockholders December

<sup>1</sup>From report of the company for 1915.

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## Bowery Bay Electric Light and Power Company

31, 1916, 5. Shares of stock owned at close of year by George Ehret, 35; by George Ehret, Jr., 5; by Edward M. Burghard, 5; by John B. Hasslocher, 5; and by Russell R. Schaller, 5.

*Important Changes During the Year.*—None.

BALANCE SHEET			
December 31, 1915 <sup>2</sup>	ASSETS SIDE	December 31, 1916	Increase or (D) decrease <sup>3</sup>
\$1,966 83	Cost of plant and equipment.....	\$1,966 83	.....
8,062 43	Materials and supplies.....	1,561 97	D \$1,500 46
280 90	Cash . . . . .	381 20	100 30
15,766 41	Accounts receivable . . . . .	17,295 46	1,529 05
107 57	Prepayments . . . . .	35 85	D 71 72
41,058 75	Deficit . . . . .	46,121 87	5,063 12
<u>\$62,242 89</u>	<u>Total . . . . .</u>	<u>\$67,363 18</u>	<u>\$5,120 29</u>
LIABILITIES SIDE			
\$479 92	Consumers' deposits . . . . .	\$436 54	D \$43 38
58,136 72	Other accounts payable.....	63 274 76	5,138 04
126 25	Interest due on consumers' deposits..	151 88	25 63
3,500 00	Capital stock . . . . .	3,500 00	.....
<u>\$62,242 89</u>	<u>Total . . . . .</u>	<u>\$67,363 18</u>	<u>\$5,120 29</u>

*Capital Stock.*—Authorized by company, 100 shares, par value \$100; actually issued and outstanding, 35 shares; cash realized, \$3,500; no dividends declared or paid during year.

INCOME STATEMENT			
	Amount April 25 to Sept. 17, 1916 <sup>4</sup>	Increase over April 4 to Sept. 19, 1915 <sup>2,5</sup>	
Operating revenue (commercial flat rate).....	\$26,771 51	\$699 67	
Operating expenses:			
Production expenses:			
Power house wages and superintendence.....	\$4,054 25	D \$406 46	
Fuel for steam . . . . .	7,707 53	1,351 37	
Power house expense . . . . .	1,436 78	82 98	
Total production expenses.....	<u>\$13,198 56</u>	<u>\$1,027 89</u>	
Distribution expenses:			
Superintendence . . . . .	\$297 50	D \$17 50	
Pole and overhead <sup>6</sup> .....	75 76	D 121 06	
Total distribution expenses.....	<u>\$373 26</u>	<u>D \$138 58</u>	
Utilization expenses:			
Lamp renewals and supplies.....	\$2,547 80	\$354 74	
Inspection, consumers' premises . . . . .	372 00	98 36	
Repairs, consumers' installations.....	397 66	333 49	
Total utilization expenses.....	<u>\$3,317 46</u>	<u>\$786 59</u>	
Commercial expenses . . . . .	\$4 80	.....	

<sup>2</sup> [Not reported in 1916. Taken from the 1915 report and reclassified to conform to the schedule used in 1916.]

<sup>3</sup> Computed by the Bureau of Statistics and Accounts.

<sup>4</sup> Only 125 days of actual operation between these dates.

<sup>5</sup> "D" placed before figures signifies decrease instead of increase; the comparison is with 129 days of operation in 1915.

<sup>6</sup> Incorrectly reported by the company as transmission expense and here transferred.

**Bowery Bay Electric Light and Power Company****INCOME STATEMENT—Concluded**

	Amount April 25 to Sept. 17, 1916 <sup>1</sup>		Increase over April 4 to Sept. 19, 1915 <sup>2</sup> , <sup>3</sup>
<b>General and miscellaneous expenses:</b>			
Salaries . . . . .	\$1,850 76	D	\$5 00
Insurance . . . . .	796 06	D	116 54
General office supplies and expense . . . . .	128 33		11 05
<b>Total general and miscellaneous expenses..</b>	<b>\$2,775 15</b>	<b>D</b>	<b>\$110 49</b>
<b>Total operating expenses<sup>4</sup> . . . . .</b>	<b>\$19,669 23</b>		<b>\$1,565 41</b>
<b>Tax accruals (gross earnings—State)<sup>5</sup> . . . . .</b>	<b>127 89</b>		<b>1 98</b>
<b>Total revenue deductions (corrected) . . . . .</b>	<b>\$19,797 12</b>		<b>\$1,567 39</b>
<b>Operating income applicable to corporate and leased properties (corrected). . . . .</b>	<b>\$6,974 89</b>	<b>D</b>	<b>\$867 72</b>
<b>Deduct: Rent for lease of plant, \$12,000; interest, \$37.51 . . . . .</b>	<b>12,037 51</b>		<b>1 68</b>
<b>Net corporate loss . . . . .</b>	<b>\$5,063 12</b>		<b>\$869 40</b>
<b>Deficit at beginning of year . . . . .</b>	<b>41,058 75</b>		<b>4,193 72</b>
<b>Deficit at close of year . . . . .</b>	<b>\$46,121 87</b>		<b>\$5,063 12</b>

**MISCELLANEOUS INFORMATION**

**Equipment.**—Four water tube and 1 horizontal tube boilers with total nominal horsepower of 1,100; 3 steam engines, direct connected, with a total rated capacity of 1,700 h. p.; 3 direct connected A. C. generators, total rated capacity, 1,160 kw.

**Transmission and Distribution System.**—Overhead circuit, 14,838 feet of weather-proof wire, 134 poles, 35 to 40 feet each. Underground wire, 385 feet.

**Number of Consumers,** 78; increase, 18.

**Electric Current.**—Generated, 592,112 kw. hrs.; sold, 529,112 kw. hrs.

**Accidents.**—None.

**Employees and Wages.**—Number of employees (including general officers) second week in June, 23; total compensation during year, \$7,157.51.

**Officers.**—President and Treasurer, John B. Hasslocher; Vice-President, George Ehret, Jr.; Secretary and General Manager, Russell R. Schaller; Superintendent, Jacob Pfanz.

**Directors.**—George Ehret, E. M. Burghard, George Ehret, Jr., John B. Hasslocher, Russell R. Schaller.

**Main Business Office.**—North Beach, Borough of Queens, New York City.

Report verified by Russell R. Schaller, General Manager, April 16, 1917.

**THE BRONX GAS AND ELECTRIC COMPANY**

**History.**—Incorporated August 16, 1893, under chapter 143, Laws of 1886. Electric current was first supplied for all purposes, except railroad power, in about 1893; gas was first supplied for all purposes in June, 1896. The company supplies water-gas and electricity in that section of the Borough of the Bronx lying east of the Bronx river, formerly the old town of Westchester, exclusive of the incorporated village of Williamsbridge. The company charter also covers the towns of Eastchester and Pelham for supplying gas, and the whole state for supplying electricity.

<sup>1</sup> Computed by the Bureau of Statistics and Accounts.

<sup>2</sup> Only 125 days of actual operation between these duties.

<sup>3</sup> "D" placed before figures signifies decrease instead of increase; the comparison is with 129 days of operation in 1915.

<sup>4</sup> No charge for General amortization is reported.

<sup>5</sup> Reported by respondent as Income deduction.

## The Bronx Gas and Electric Company

**Stockholders and Members.**—Total voting power of all members, 4,865; each holder of \$100 par value of stock having one vote. Total number of stockholders, January 8, 1916, 20, all residents of New York State. Votes cast at last general meeting, January 18, 1916, 8,119; of which 3,092 were cast by E. H. Rosenquest (153 in behalf of himself and 2,939 in behalf of other members) and 27 by J. M. Butler in behalf of himself. On December 31, 1908, the ten principal stockholders were reported to be: Estate of Chas. E. Coddington, 8,854 votes; L. A. G. Coddington, 314; A. H. Morris, 180; H. C. Henderson, 151.2; A. M. Jenks, 127.8; Elizabeth M. Hayes, 126; John F. Carroll, 90; C. W. Morse, 90; W. H. Bolton, 72; Julia A. Romaine, 62.

**Important Changes during the Year.**—First mortgage bonds issued under authority granted by the Commission, May 21, 1915; \$14,000, par value, January 3; \$10,000, September 11; \$25,000, October 2 and \$2,000 December 15, all sold at 90 and interest; amount received, \$45,900; also \$10,000 was taken for the sinking fund at par (nominally but not actually issued). For the extension of street lighting on Pelham Parkway and elsewhere, see Details of Expenditures for Property. No new powers or franchises were acquired.

## BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$7,500 85	Cash .....	\$15,480 84	\$7,979 99
25,238 32	Accounts receivable from City of New York (for gas and electricity).....	17,944 32	D 7,294 00
47,455 86	Consumers' accounts receivable.....	46,852 53	D 603 33
10,839 24	Other accounts receivable—jobbing.	10,293 33	D 545 91
27,600 00	Special deposits for coupons and other charges .....	28,575 00	975 00
9,691 65	Other special deposits (sinking funds uninvested) .....	10,708 88	1,017 23
1,112 00	Prepayments—insurance .....	1,690 28	578 28
54,920 34	Materials and supplies.....	78,007 51	23,087 17
	"Fixed Capital, Dec. 31, 1908:"		
243,171 64	Electric department .....	239,130 45	D 4,041 19
422,258 88	Gas department .....	398,117 81	D 24,141 07
215,706 04	General capital .....	211,514 07	D 4,191 97
	Fixed capital installed since 1908:		
272,736 39	Electric department .....	308,103 46	35,367 07
281,966 96	Gas department .....	320,353 91	38,386 95
43,815 05	General capital .....	59,274 29	15,459 24
1,479,654 96	Total fixed capital—gross....	1,536,493 99	56,839 03
69,171 76	Less accrued amortization <sup>1</sup> .....	70,450 94	1,279 18
1,410,483 20	Total fixed capital—net.....	1,466,043 05	55,559 85
106,233 32	Unamortized debt discount and expense <sup>2</sup> .....	107,607 49	1,374 17
4,354 03	Construction work in progress.....	5,131 47	777 44
7,648 50	Other suspense .....	7,633 92	D 14 58
<u>\$1,713,077 31</u>	<u>Total .....</u>	<u>\$1,795,968 62</u>	<u>\$82,891 31</u>
	LIABILITIES SIDE		
\$5,420 60	Taxes accrued .....	\$2,289 70	D \$3,130 90
42,668 98	Consumers' deposits .....	44,921 53	2,252 55
21,264 78	Miscellaneous accounts payable.....	13,924 87	D 7,339 91
664 00	Dividends declared .....	174 00	D 490 00
25,250 00	Interest accrued on funded debt.....	27,150 00	1,900 00
2,570 63	Other unfunded debt.....	4,944 76	2,374 13

<sup>1</sup> [Represents accrual since December 31, 1908, depreciation to which date (amounting to \$137,722.47) was written off when the account "Fixed Capital, Dec. 31, 1908," was readjusted in 1915.]

<sup>2</sup> See note 3.

# ABSTRACTS OF COMPANY RETURNS

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## The Bronx Gas and Electric Company

### BALANCE SHEET — *Concluded*

December 31, 1915		December 31, 1916	Increase or (D) decrease
<b>LIABILITIES SIDE — <i>Concluded</i></b>			
\$1,028,000 00	Mortgage bonds .....	\$1,079,000 00	\$51,000 00
45,691 65	Sinking fund reserves <sup>3</sup> .....	56,708 88	11,017 23
8,777 60	Casualties and insurance reserve.....	13,066 77	4,289 17
1,175 00	Suspense credit balances <sup>4</sup> .....	1,425 00	250 00
486,500 00	Common stock .....	486,500 00	.....
45,094 07	Corporate surplus .....	65,863 11	20,769 04
<b>\$1,713,077 31</b>	<b>Total .....</b>	<b>\$1,795,968 62</b>	<b>\$82,891 31</b>

*Contingent Liabilities.*— None.

### Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places....	Not reported	\$760,816 00
Real property in streets — tangible.....	Not reported	570,814 00
Intangible property, including franchises.....	Not reported	107,020 00
Tangible personal property .....	Not reported	143,587 00
Assessed valuation for 1916 taxes:		
Real property outside streets and public places:		Borough of the Bronx
Land .....		\$84,100 00
Improvements .....		278,550 00
Real property (tangible and intangible) in streets.....		427,800 00
Corporate real property.....		1,000 00
<b>Total .....</b>		<b>\$791,450 00</b>

### DETAILS OF ASSETS AND LIABILITIES

#### "Fixed Capital, December 31, 1908" — *Electric*

ITEM	Book cost <sup>5</sup> Dec. 31, 1915	Withdrawn during year	Book cost <sup>5</sup> Dec. 31, 1916
Power plant buildings.....	\$58,768 41	.....	\$58,768 41
Furnaces, boilers and accessories.....	33,215 11	.....	33,215 11
Steam engines . . . . .	30,440 45	.....	30,440 45
Electric generators .....	12,831 51	.....	12,831 51
Accessory electric power equipment...	14,948 04	.....	14,948 04
Miscellaneous power plant equipment...	856 80	.....	856 80
Poles and fixtures.....	36,165 13	\$1,984 89	34,180 24
Distribution system overhead .....	13,779 28	534 68	13,244 60
Line transformers and devices.....	7,484 15	189 42	7,294 73
Electric meters .....	1,942 01	12 40	1,929 61
Electric meter installation.....	1,629 79	.....	1,629 79
Municipal street lighting system.....	25,424 02	1,307 88	24,116 14
Municipal arc lamps.....	5,686 94	11 92	5,675 02
<b>Total . . . . .</b>	<b>\$243,171 64</b>	<b>\$4,041 19</b>	<b>\$239,130 45</b>

<sup>3</sup> [Represents the total balance in sinking fund reserves for the amortization of discount on bonds, and is in effect a credit to Unamortized debt discount and expense.]

<sup>4</sup> Interest due January 1, 1917, on bonds held in the reserves.

<sup>5</sup> [Amounts represent retirement value of capital fixed by Public Service Commission in order of September 29, 1915 (Case No. 1667), less subsequent retirements except Organization, Taxes during Construction, and Interest during Construction which represent the company's allocation of \$107,020.69 allowed by the Commission.]

# 358 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Bronx Gas and Electric Company

### "Fixed Capital, December 31, 1908" — Gas

ITEM	Book cost <sup>1</sup> Dec. 31, 1915	Withdrawn during year	Book cost <sup>1</sup> Dec. 31, 1916
Water gas sets and accessories.....	\$13,568 64	.....	\$13,568 64
Furnaces, boilers and accessories.....	536 31	.....	536 31
Miscellaneous power plant equipment..	122 40	.....	122 40
Gas works and station structures.....	94,467 84	.....	94,467 84
Gas holders .....	80,115 62	.....	80,115 62
Purification apparatus .....	9,832 51	.....	9,832 51
Accessory equipment at works.....	9,484 76	\$144 42	9,340 34
Trunk lines and mains.....	138,487 46	19,208 79	119,278 67
Gas services .....	25,774 15	4,772 75	21,001 40
Gas meters . . . . .	32,090 62	15 11	32,075 51
Gas meter installation.....	13,563 00	.....	13,563 00
Gas tools and implements.....	3,672 00	.....	3,672 00
Gas laboratory equipment.....	543 57	.....	543 57
Total . . . . .	\$422,258 88	\$24,141 07	\$398,117 81

### "Fixed Capital, December 31, 1908" — General

Organization. . . . .	\$55,886 75	.....	\$55,886 75
Taxes during construction .....	2,109 60	.....	2,109 60
Interest during construction.....	49,024 34	.....	49,024 34
Land devoted to gas and electric opera- tions . . . . .	65,714 65	.....	65,714 65
General structures .....	35,546 06	.....	35,546 06
General office equipment.....	1,797 29	.....	1,797 29
General shop equipment.....	587 52	.....	587 52
General stable equipment.....	5,039 83	\$4,191 97	847 86
Total . . . . .	\$215,706 04	\$4,191 97	\$211,514 07

### Fixed Capital Installed since December 31, 1908 — Electric

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Power plant buildings .....	\$219 73	.....	.....	\$25,626 69
Furnaces, boilers and accessories...	407 42	.....	.....	47,459 63
Turbo-generators .....	.....	.....	.....	61,235 51
Accessory electric power equipment.	.....	.....	.....	14,861 85
Miscellaneous power plant equipment	29 58	.....	\$170 00	635 79
Substation equipment .....	.....	.....	.....	6,842 31
Poles and fixtures.....	4,357 50	.....	.....	40,913 27
Underground conduits .....	.....	.....	.....	1,811 92
Transmission system .....	.....	.....	.....	4,885 24
Distribution system, overhead.....	3,901 78	.....	.....	22,571 77
Distribution system, underground..	.....	.....	.....	1,183 02
Line transformers and devices.....	924 94	.....	26 32	8,141 26
Electric services .....	360 20	.....	.....	2,045 29
Electric meters .....	2,113 87	.....	18 56	17,664 84
Electric meter installation.....	654 80	.....	.....	3,415 66
Municipal street lighting system....	22,410 98	.....	107 53	45,625 29
Electric tools and implements.....	.....	.....	.....	253 10
Electric laboratory equipment.....	42 40	.....	.....	2,129 67
Miscellaneous construction expendi- tures .....	266 28	.....	.....	801 35
Total . . . . .	\$35,689 48	.....	\$322 41	\$308,103 46

<sup>1</sup> [Amounts represent retirement value of capital fixed by Public Service Commission in order of September 29, 1915 (Case No. 1667), less subsequent retirements except Organization, Taxes during Construction, and Interest during Construction which represent the company's allocation of \$107,020.69 allowed by the Commission.]

**The Bronx Gas and Electric Company**  
***Fixed Capital Installed since December 31, 1908 — Gas***

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Works and station structures.....	\$2,045 54	.....	.....	\$3,817 88
Holders .....	.....	.....	.....	106 94
Furnaces, boilers and accessories...	146 52	.....	.....	364 22
Miscellaneous power plant equipment .....	.....	.....	.....	22 54
Water gas sets and accessories....	.....	.....	.....	16,454 67
Purification apparatus .....	.....	.....	.....	812 88
Accessory equipment at works.....	1,687 53	.....	.....	3,727 87
Trunk lines and mains.....	23,822 35	.....	\$295 96	240,290 84
Gas services .....	7,501 41	.....	.....	30,914 44
Gas meters .....	2,573 63	.....	.....	19,123 48
Gas meter installation.....	476 36	.....	.....	2,991 25
Gas tools and implements.....	39 68	.....	.....	518 14
Gas laboratory equipment.....	310 97	.....	.....	1,048 81
Miscellaneous construction expendi- tures .....	78 92	.....	.....	160 50
<b>Total .....</b>	<b>\$38,682 91</b>	<b>.....</b>	<b>\$295 96</b>	<b>\$320,353 91</b>

***Fixed Capital Installed since December 31, 1908 — General***

General structures .....	\$201 92	.....	.....	\$19,815 02
General equipment .....	12,242 55	.....	\$3,764 55	22,186 30
Land devoted to gas and electric operations .....	6,779 82	.....	.....	17,272 97
<b>Total .....</b>	<b>\$19,223 79</b>	<b>.....</b>	<b>\$3,764 55</b>	<b>\$59,274 29</b>

***Detail of Expenditures for Property***

**Electric**

Installing poles on White Plains road.....	\$580 34
Changing arc lamps to Novalux, 376 lamps.....	3,641 75
Installing 93 100-c. p. lamps on Williamsbridge rd. (84), Blondell ave. (2), Poplar st. (5), and Morris Park ave. (2).....	1,074 21
Installing 113 100 c. p. lamps on Eastchester rd., Williamsbridge rd., and Saratoga ave.....	1,143 83
Installing 76 100-c. p. lamps on Morris Park ave.....	1,117 63
Pelham Parkway, 207 city posts.....	1,913 99
Pelham Parkway, 57,500 feet of underground wire.....	6,975 29
Pelham Parkway, 6,200 feet of wire on 8 company and 207 city posts.	1,941 64
Baychester rd., 16,550 feet of wire.....	1,012 82
Minor projects .....	16,287 98
<b>Total .....</b>	<b>\$35,689 48</b>

**Gas**

Two tar storage tanks.....	\$1,153 88
Erection of tar still.....	1,083 53
Trunk lines and mains.....	23,822 35
Minor projects .....	12,623 65
<b>Total .....</b>	<b>\$38,682 91</b>

# 360 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Bronx Gas and Electric Company

### Detail of Expenditures for Property — Concluded

#### General

New York City, Department of Finance.....	\$6,430 67
Automobiles: Cadillac, type 53 Victoria, \$2,450; Ford runabout, \$405.30; Hudson roadster, \$1,425; White 2-ton truck, \$3,153.50; White, ¾-ton truck, \$1,977.70; Dodge commercial, \$855.....	10,266 50
Minor projects .....	2,526 62
<b>Total .....</b>	<b>\$19,223 79</b>
<b>Grand total .....</b>	<b>\$93,596 18</b>

*Construction Work in Progress.*—Incomplete line jobs, \$1,527.58; incomplete plant projects, \$3,603.89; total, \$5,131.47.

#### Equipment Retired During the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired*	Amount of salvage charged to material	Amount charged to accrued amortization of capital
Poles .....	94	\$1,984 89	\$56 77	\$1,928 12
Wire No. 2 w. p. (feet).....	4,130	360 05	214 76	239 17
Wire No. 6 w. p. (feet).....	4,250	174 63	80 75	
Tungsten lamps, 100 c p.....	41	973 75	742 72	577 08
Arc setting .....	1	11 92		
Wire No. 6 w. p. (feet).....	8,139	334 13	45 21	62 32
Tungsten lamps, 400 c. p.....	11	107 53		
Meters, 5 amp. 110 v.....	1	12 40	.....	12 40
Meters, 5 amp. 110 v.....	2	18 56	.....	18 56
Transformers, 6 kw.....	2	53 42	.....	189 42
Transformers, 1 kw.....	1	31 60		
Transformers, 10 kw.....	1	104 40	.....	26 32
Transformers, 1½ kw.....	1	26 32		
Lathe .....	1	170 00	75 00	95 00
Mains, 4-inch (feet).....	16,113	10,400 07	3,334 87	15,873 92
Mains, 6-inch (feet).....	7,625	7,382 29		
Mains, 8-inch (feet).....	884	1,426 43	.....	205 96
Mains, 4-inch (feet).....	691	295 96		
Services, 1-inch .....	346	3,769 16	.....	4,772 75
Services, 1¼-inch .....	51	833 47		
Services, 1½-inch .....	9	127 88	25 00	119 42
Services, 2-inch .....	2	42 24		
Motor, 5 h. p.....	1	144 42	.....	15 11
Meters, 5 lt.....	2	15 11	.....	1,715 20
Horses .....	8	1,920 20	205 00	517 80
Harness .....	19	552 80	35 00	1,578 97
Wagons .....	7	1,718 97	140 00	835 00
Horses .....	3	835 00	.....	22 50
Decarbonizers .....	1	22 50	.....	1,573 55
Autos .....	3	2,557 05	983 50	175 00
Comptometers, 12-bank .....	1	350 00	175 00	
<b>Total .....</b>		<b>\$36,757 15</b>	<b>\$6,113 58</b>	<b>\$30,643 57</b>

\* "All fixed capital December 31, 1908, items are retired at figures given under the order of the Public Service Commission in Case No. 1,667 at depreciated values as of December 31, 1908."



## The Bronx Gas and Electric Company Materials and Supplies

	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
<b>GAS DEPARTMENT</b>			
Generator fuel (long tons).....	1,621	\$5 25	\$8,501 55
Gas oil (gals.).....	110,554	05	5,527 98
Cast iron pipes and fittings.....	—	—	21,023 40
Wrought iron pipes and fittings.....	—	—	10,416 49
Gas ranges .....	57	12 86	733 40
Gas jobbing merchandise.....	—	—	1,468 82
<b>Total gas .....</b>	—	—	<b>\$47,671 64</b>
<b>ELECTRIC DEPARTMENT</b>			
Bituminous coal (long tons).....	243	\$3 49	\$847 62
Anthracite coal (long tons).....	881	2 42	2,131 76
Incandescent lamps, carbon.....	1,572	134	210 98
Incandescent lamps, tungsten.....	8,766	781	2,942 63
Motors (aggregate hp. 210).....	9	191 93	1,727 15
Heaters, fans, etc.....	28	10 99	307 76
Poles .....	751	10 78	8,094 84
Crossarms .....	793	644	510 70
Pins .....	5,884	019	112 84
Brackets .....	88	198	17 50
Insulators .....	2,561	134	344 07
Copper wire and cables.....	37,349	2 034	7,598 21
Iron guy and suspension wire.....	1,459	0631	92 06
Electric jobbing merchandise.....	—	—	455 37
Miscellaneous material .....	—	—	4,942 88
<b>Total electric .....</b>	—	—	<b>\$30,335 87</b>
<b>Total gas and electric.....</b>	—	—	<b>\$78,007 51</b>

**Suspense.**— Real estate improvement account, \$6,423.92; casualty suspense account, \$1,210; total, \$7,633.92.

**Unamortized Debt Discount and Expense.**<sup>1</sup>— Unamortized balance December 31, 1915, \$106,233.32; discount on issues made during the year, \$5,100, of which one-half was charged to supplies; amount charged to income during the year for general expenses, \$1,175.83; unamortized balance, December 31, 1916, \$107,607.49.

### Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds	First and refunding mortgage bonds
Nominal date of issue.....	—	1901	1910
Date of maturity .....	—	1950	1960
Interest, rate and dates.....	—	5%, J. & J.	5%, J. & J.
Denominations .....	1 share=\$100	\$1,000 00	\$1,000 00
Authorized by company.....	\$500,000 00	500,000 00	1,500,000 00
By public authority.....	—	500,000 00	1,277,000 00
Only nominally issued.....	—	—	205,000 00
Held free .....	—	—	148,000 00
In sinking or other fund.....	—	—	* 57,000 00
Actually issued .....	486,500 00	500,000 00	1,072,000 00

<sup>1</sup> [See table *Securities* for particulars of funded debt, including discounts suffered, etc. See also Sinking fund reserves and the income account for further credit made in respect of Amortization of Debt Discount.]

\* During the year the company placed in the sinking fund bonds to the par value of \$10,000.

The Bronx Gas and Electric Company  
Securities — Concluded

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds	First and refunding mortgage bonds
Issued prior to year.....	\$486,500 00	\$500,000 00	\$1,021,000 00
Cash realized .....	" .....	500,000 00	372,900 00
Property consideration .....	" .....	.....	546,920 00
Discount. . . . .	.....	.....	101,530 00
Actually issued during year.....	.....	.....	51,000 00
Cash realized .....	.....	.....	45,900 00
Discount .....	.....	.....	5,100 00
Reacquired and retired, etc.....	.....	493,000 00	.....
Actually outstanding .....	486,500 00	7,000 00	1,072,000 00
Interest accrued and dividends declared	29,190 00	350 00	52,210 15
Interest charged to income.....	.....	350 00	52,210 15
Interest and dividends paid.....	29,016 00	425 00	51,160 15
Interest and dividends matured and unpaid .....	174 00	175 00	26,975 00
Market price: highest, lowest, last sale	N. R.	N. R.	100, 90, 90
Trustees under mortgages.....	————	[N. Y. Trust Co.] <sup>10</sup>	Columbia Trust Co.

*Consumers' Deposits, Gas and Electric.*— Balance at beginning of year, \$42,668.98; added during year, \$13,138.66; refunded during year, \$9,517; applied to uncollectible bills, \$1,369.11; balance at close of year, \$44,921.53. For number of deposits, see Table XL.

*Taxes Accrued.*— See schedule supporting Income Statement.

*Other Unfunded Debt.*— Water accrued, \$80.16; M. Kahlsdorf, administratrix, \$1,210; special deposits, \$3,654.60; total, \$4,944.76.

Reserves

	Credit balance Dec. 31, 1915	Credits dur- ing year	Debits dur- ing year	Credit balance Dec. 31, 1916
Accrued amortization of capital — gas .....	\$29,706 92	<sup>11</sup> \$20,869 53	\$24,437 03	\$26,133 42
Accrued amortization of capital — electric .....	39,465 84	<sup>12</sup> 17,166 80	12,320 12	44,312 52
Sinking fund No. 1, case 1160 <sup>13</sup> ....	37,992 24	8,142 91	.....	46,135 15
Sinking fund No. 2, case 1287 <sup>13</sup> ....	3,774 00	871 58	.....	4,645 58
Sinking fund No. 3, case 1390 <sup>13</sup> ....	1,464 45	463 38	.....	1,927 83
Sinking fund No. 4, case 1667 <sup>13</sup> ....	2,460 96	1,059 36	.....	3,520 32
Sinking fund No. 5, case 1940 <sup>13</sup> ....	.....	480 00	.....	480 00
Casualty insurance .....	8,777 60	6,131 94	1,842 77	13,066 77

Suspense credit balances: Coupons, sinking fund, \$1,150; coupons, casualty fund, \$275; total, \$1,425.

<sup>9</sup> "Issued for cash, property and services."  
<sup>10</sup> [As reported by the company in 1913.]  
<sup>11</sup> Includes salvage, \$4,676.46.  
<sup>12</sup> Includes salvage, \$3,359.87.  
<sup>13</sup> Reserve for amortization of discount on bonds in accordance with the order of the Commission.

**The Bronx Gas and Electric Company**  
**INCOME STATEMENT**

**(A) Electric Department**

	Kw. hours delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
<b>Operating revenues — sales of electric current:</b>				
Municipal street lighting — arc. ....				D \$47,660 07
Municipal street lighting — incandescent .....	1,211,378	7.458	\$90,354 10	48,745 76
Lighting municipal buildings....	19,050	10.000	1,905 00	D 111 60
Commercial metered lighting...	656,786	10.000	65,384 26	3,631 37
Commercial metered power....	139,057	7.737	10,759 44	2,292 93
<b>Total sales .....</b>	<b>2,026,271</b>	<b>—</b>	<b>\$168,402 80</b>	<b>\$6,898 39</b>
<b>Miscellaneous electric revenue: Rent of electric meters, \$180.30; merchandise and jobbing, \$962.39; sales of by-products, \$250.98; miscellaneous, \$418.77.....</b>				
			1,812 44	212 79
<b>Total electric operating revenue.....</b>			<b>\$170,215 24</b>	<b>\$7,111 18</b>

	Cents per kw. hour <sup>14</sup>	Net amount for year	Increase or (D) decrease
<b>Operating expenses:</b>			
Power plant labor.....	.615	\$14,384 73	\$625 42
Fuel for power.....	.643	15,061 62	D 2,172 98
Other supplies and expenses.....	.195	4,561 71	D 986 75
Repairs .....	.213	4,990 31	D 1,275 35
<b>Total production expenses.....</b>	<b>1.925</b>	<b>\$38,998 37</b>	<b>D<sup>15</sup> \$3,809 68</b>
Transmission .....	.010	193 56	17 42
Distribution .....	.790	16,004 99	D 3,077 60
Commercial utilization .....	.072	1,461 39	D 81 47
Municipal street lighting.....	.268	5,437 80	629 68
Commercial administration .....	.303	6,142 14	667 54
Promotion of business.....	.192	3,890 21	1,038 56
General (exclusive of depreciation).....	.915	18,547 71	1,913 10
<b>Total of foregoing .....</b>	<b>4.475</b>	<b>\$90,676 17</b>	<b>D \$2,702 43</b>
General amortization (reserved).....	.616	12,490 34	D 4,427 07
<b>Total (including amortization) .....</b>	<b>5.091</b>	<b>\$103,166 51</b>	<b>D \$7,129 50</b>
Uncollectible electric revenue.....	.033	657 64	245 22
Tax accruals (electric).....	.452	9,152 54	1,539 72
<b>Total expenses, taxes, etc.....</b>	<b>5.576</b>	<b>\$112,976 69</b>	<b>D \$5,344 56</b>
<b>Electric operating income applicable to corporate property .....</b>	<b>2.825</b>	<b>\$57,238 55</b>	<b>\$12,455 74</b>

<sup>14</sup> The first four ratios based on 2,341,820 kw. hrs. (the net output after deducting 792,280 kw. hrs. used at generating station) ; the following ratios based on 2,026,271 kw. hrs. sold.

<sup>15</sup> [The constituents of this item entered above were computed by the Bureau of Statistics.]

# 364 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Bronx Gas and Electric Company

### INCOME STATEMENT—Concluded

#### (B) Gas Department

Operating revenues — sales of gas:	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Lighting municipal buildings...	1,454.5	\$0 75	\$1,069 52	D \$330 01
Commercial metered lighting...	188,320.1	1 00	188,097 38	9,425 48
<b>Total sales .....</b>	<b>189,774.6</b>	<b>—</b>	<b>\$189,186 90</b>	<b>\$9,095 47</b>
<b>Miscellaneous gas revenue: Merchandise and jobbing, \$3,275.14; sale or residuals and by-products, \$910.67... ..</b>			<b>4,185 81</b>	<b>D 302 01</b>
<b>Total gas operating revenue.....</b>			<b>\$193,372 71</b>	<b>\$8,793 46</b>
Operating expenses:		Cents per M cu. ft. <sup>17</sup>	Net amount for year	Increase or (D) decrease
Gas making labor .....		4.30	\$9,284 61	\$893 16
Boiler fuel .....		1.71	3,703 12	775 29
Generator fuel .....		7.38	15,920 71	1,463 23
Gas oil .....		16.13	34,818 02	3,425 65
Other supplies and expenses.....		.88	1,892 24	108 19
Repairs at works.....		1.99	4,305 31	869 84
<b>Total works expense.....</b>		<b>32.39</b>	<b>\$69,924 01</b>	<b>\$7,535 36</b>
<b>Deduct allowance for residuals.....</b>		<b>.58</b>	<b>Cr. 1,260 07</b>	<b>19 24</b>
<b>Net cost of gas in holder.....</b>		<b>31.81</b>		
<b>Total production expense.....</b>		<b>36.18</b>	<b>\$68,663 94</b>	<sup>18</sup> <b>\$7,516 12</b>
<b>Transmission and distribution.....</b>		<b>8.98</b>	<b>17,049 51</b>	<b>D 939 23</b>
<b>Commercial administration .....</b>		<b>3.62</b>	<b>6,869 01</b>	<b>726 79</b>
<b>Promotion of business.....</b>		<b>2.20</b>	<b>4,350 60</b>	<b>1,151 18</b>
<b>General (exclusive of depreciation).....</b>		<b>11.00</b>	<b>22,002 78</b>	<b>2,228 10</b>
<b>Total of foregoing .....</b>		<b>62.67</b>	<b>\$118,935 84</b>	<b>\$10,682 96</b>
<b>General amortization (reserved).....</b>		<b>9.23</b>	<b>17,509 66</b>	<b>4,427 07</b>
<b>Total (including amortization) .....</b>		<b>71.90</b>	<b>\$136,445 50</b>	<b>\$15,110 03</b>
<b>Uncollectible gas revenue.....</b>		<b>.39</b>	<b>739 03</b>	<b>D 392 91</b>
<b>Tax accruals (gas).....</b>		<b>5.89</b>	<b>10,235 68</b>	<b>1,694 48</b>
<b>Total expenses, taxes, etc.....</b>		<b>77.68</b>	<b>\$147,420 21</b>	<b>\$16,411 60</b>
<b>Gas operating income applicable to corporate property .....</b>			<b>\$45,952 50</b>	<b>D \$7,618 14</b>

#### (C) Electric and Gas Departments Combined

Operating income — electric and gas.....	\$103,191 05	\$4,837 60
Non-operating income — interest revenues.....	998 83	D 120 85
<b>Gross corporate income.....</b>	<b>\$104,189 88</b>	<b>\$4,716 75</b>
Deductions from gross income: Interest on funded debt, \$52,560.15; interest on consumer's deposits, \$1,173.35; amortization of debt discount and expense, etc., \$12,443.06; interest on bonds in casualty reserve fund, \$550.....	66,726 56	1,836 75
<b>Net corporate income .....</b>	<b>\$37,463 32</b>	<b>\$2,880 00</b>

<sup>17</sup> The ratios for net cost of gas in holder and preceding items are based on 215,888 M cu. ft. of gas made; those for the following items on 189,775 M cu. ft. sold.

<sup>18</sup> The constituents of this item shown above were computed by the Bureau of Statistics.

## The Bronx Gas and Electric Company

### CORPORATE SURPLUS

	Amount
Surplus December 31, 1915.....	\$45,094 07
Balance for year transferred from income.....	87,463 32
Distillate, previous year.....	9,882 02
Refund of Pennsylvania coal tax, 1914-15.....	709 90
Other tax adjustments.....	8,875 00
Drip oil of 1915, sold.....	525 00
Other adjustments in materials and supplies.....	943 84
Bad debts collected.....	74 96
Conscience fund .....	35 00
<b>Total .....</b>	<b>\$97,603 11</b>
Dividends declared, 6 per cent on \$486,500 common stock..	\$29,190 00
Discount on bonds sold. Five per cent on \$51,000 first refunding bonds sold at 90.....	2,550 00
<b>Total deductions .....</b>	<b>31,740 00</b>
<b>Surplus, December 31, 1916.....</b>	<b>\$65,863 11</b>

**Municipal Street Lighting.**—Incandescent lamps, 480 (400 candle power) at \$85 per year and 1,868 (100 candle power) at \$27 per year; hours burning, 3,950 per year; total consumption, 1,211,378 kw. hrs.; amount of revenue, \$90,354.10.

### Contracts and Sales According to Electric Rate Classification

RATE CLASS	Average number of contracts	Average number of meters	Kw. hrs. delivered	Amount of revenue
Commercial metered lighting, 10c.....	466	466	367,709	\$37,139 14
Commercial metered lighting, 12c.....	1,266	1,266	193,203	22,896 76
Commercial metered lighting, 3c-10c..	2	5	95,874	5,348 36
Commercial metered power, 5c-10c....	39	39	93,655	8,334 94
Commercial metered power, 5c.....	5	5	45,402	2,424 50
Municipal buildings, 10c.....	1	28	19,050	1,905 00
<b>Total .....</b>	<b>1,779</b>	<b>1,809</b>	<b>814,893</b>	<b>\$78,048 70</b>

**Merchandise and Jobbing Revenue.**—Receipts from the sale of merchandise and from jobbing, gas, \$13,982.84; electric, \$4,675.96; less cost of material sold, gas, \$10,707.70; electric, \$3,713.57; amount credited to revenue, gas, \$3,275.14; electric, \$962.39.

**Sale of Residuals and By-products.**— See Table IX.

**Operating Expenses.**— For details, see Table XXXV-B, Gas and XXXVI-B, Electric.

**Depreciation.**— The Uniform System of Accounts prescribed by the Commission for gas and electrical companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired. . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization,” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued Amortization of Capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of July 23, 1912, this company filed with the Commission a rule of depreciation which provides for a charge to General amortization — gas of 12 cents per M cubic feet of

## The Bronx Gas and Electric Company

gas sold, and for a charge to General amortization—electric of 1 cent per kilowatt hour of electric current sold [less cost of repairs]. Supplementary to the provisions of this rule, the company adds pro rata at the close of the year a sufficient amount to bring the total credit to the reserve up to \$300,000 for the year. During 1916 \$17,509.66 was credited to Accrued amortization of capital—gas—and concurrently charged to General amortization—gas; and \$12,490.34 was credited to Accrued amortization of capital—electric—and concurrently charged to General amortization—electric.

*Taxes*

CLASS OF TAX	Levied and charged to income <sup>19</sup>	Amount paid	Due and unpaid
Real estate .....	\$7,579 36	\$7,579 36	.....
Corporate real property.....	20 90	20 90	.....
Special franchise .....	8,844 88	8,844 88	.....
Gross earnings—State .....	2,289 70	2,045 60	.....
Federal income .....	653 38	653 38	.....
<b>Total .....</b>	<b>\$19,388 22</b>	<b>\$19,144 12</b>	<b>.....</b>

## MISCELLANEOUS INFORMATION

*Uncollectible Bills.*—Gas: Number of uncollectible accounts, 221; amount, \$1,867.06. Deposits applied thereto: number, 221; amount, \$1,128.03; net amount charged to uncollectible bills, \$739.03. Electric: Number of uncollectible accounts, 50; amount \$898.72. Deposits applied thereto: number, 50; amount, \$241.08; net amount charged to uncollectible bills, \$657.64.

*Gas Works and Holders.*—Water-gas sets, 2; total, 24-hour capacity, 1,850 M cu. ft. (See Table II.) Gas holders, 4; total capacity, 800 M cu. ft. (See Table IV. For auxilliary gas works apparatus, see Table III.)

*Gas Mains.*—No transmission pipe line. Distribution pipe line laid during the year, 21,598 ft.; abandoned during the year, 25,313 ft.; length at end of year, 339,202 ft.; decrease during the year, 3,715 ft. (See Table V.)

*Gas Services.*—Number available at close of year, 4,154; added within year, 491; abandoned, 408; net increase, 83. (See Table VI.)

*Gas Meters.*—Number of consumers' meters in service at close of year (excluding 394, set but locked), 7,720; net increase during year, 401; total owned at close of year, 8,348; number bought during year, 424; retired, 2. (See Tables VII and VIII.)

*Gas Made and Sold (cu. ft.).*—Gas on hand at beginning of year, 288,000; made during year, 215,888,000; used by company, 715,900; sold to public, 189,774,600; unaccounted for, 25,421,500; on hand at close of year, 264,000; gas unaccounted for per average mile of main, 395,358. (See Tables XI–XIII.)

*Materials and Residuals.*—Old contract price of gas oil 3.5 cents on which 689,740 gallons were delivered during the year; new contract for 1,000,000 gallons at 5 cents on which undelivered December 31, 1916, 786,829 gallons. (For details of material consumed, see Table IX.)

*Electric Power Plant.*—Generating station located at Blackrock Avenue, Westchester, N. Y.; kw. capacity, 3,537. (For number of units, kind and capacity in service, see Table XV.)

*Circuits, Poles and Transformers.*—See Table XVI.

*Electric Services.*—See Table XVII.

*Electric Meters.*—Number at beginning of year, 1,762; bought during year, 312; condemned, lost or destroyed, 3; number at close of year, 2,071 (in use, 1,904; in company's service, 17; in stock, 150). (For details see Tables XVIII and XIX.)

<sup>19</sup> Apportioned between the two departments in proportion to gross revenue.

<sup>20</sup> In addition, \$3,875 old credit balance was credited to Surplus.

**The Bronx Gas and Electric Company**

**Electric Current Generated and Sold (kw. hrs.).**—Generated, 3,134,100; used at generating stations, 792,280; used in company's offices, 61,295; supplied for Municipal street lighting, 1,211,378; sold to public, 814,893; unaccounted for, 254,254. (For additional details see Table XXI, Electric current generated and fuel consumed; Table XXIII, Source and disposition of electric current; Table XXIV, Consumption of electric current.)

**Load Data.**—Maximum load, 1,125 kws. on July 15, 1916 (see also Table XXII, variation of output and of load). Connected load, 3,131 kws. (For details, see Table XX.)

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of general officers, 2; total compensation during year, \$16,749.93. Number of all other employees, month of December, full time, 65; part time, 34; total salaries and wages paid to officers and employees during the year, \$110,977.54; electric department, \$52,665.12; gas department, \$58,312.42.) (See Tables XXX–XXXIV.)

**Officers.**—President and General Manager, Eugene H. Rosenquest; Vice-President, Alfred B. Cruikshank; Secretary, Treasurer and General Superintendent, J. Morris Butler.

**Directors.**—Eugene H. Rosenquest, J. Morris Butler, A. B. Cruikshank, J. Horace Harding, Henry Sanderson.

**Main Business Office.**—43 Westchester square, Westchester, New York City.

Report verified by Eugene H. Rosenquest, President and General Manager, April 30, 1917.

**BROOKLYN BOROUGH GAS COMPANY**

**History.**—Incorporated February 21, 1898, under the Transportation Corporation Law (chapter 566 of the laws of 1890) as amended. Since incorporation it has supplied water gas to 31st ward, Borough of Brooklyn, City of New York. The company is controlled by Caroline Foerderer, administratrix of the estate of Robert H. Foerderer, the control having been acquired June 1, 1907.

**Stockholders and Members.**—Total voting power of all members, March 21, 1916, 7,500, each holder of \$100 par value of stock having one vote. Total number of stockholders the same date, 74, of whom 30, having 854 votes were residents of New York State. Votes cast at the last general meeting, March 21, 1916, 6,819, of which 5,316 were cast by Clayton E. Platt (one on behalf of himself and 5,315 on behalf of other members); 1,439 by Bodell & Co. on behalf of themselves; 49 by Albert Seligman, 10 by Richard L. Austin and 5 by J. Monheimer—each on behalf of himself.

**Important Changes During the Year.**—At various dates new stock was sold at par to the amount of \$102,100 [“the money being used for the purpose of paying the purchase money mortgage against the property, \$15,050, also for the payment of the notes amounting to \$40,000, the balance being used in extensions of mains and the installation of same, the purchase of new meters and the improvement of the company's plant”].<sup>1</sup>

A coal handling plant was erected. The meter house was enlarged and a 14-ft. station meter installed.

[By an Act of the Legislature of May 19, 1916, the maximum rate for gas in the 31st ward of the Borough of Brooklyn was fixed at 80 cents per M cu. ft., effective July 1, 1916. The company has brought suit to have this law annulled and pending a decision it collects and credits to revenue 95 cents per M cu. ft. The difference between this amount and the 80 cents prescribed by law is charged to Deduction from gross income and credited to a “new rate reserve.”]

For details of mains laid and removed, see *Mains*. No new powers or franchises were acquired.

<sup>1</sup> From the report of the respondent to its stockholders.

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Brooklyn Borough Gas Company  
BALANCE SHEET <sup>1</sup>

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$21,880 15	Cash .....	\$51,108 09	\$29,227 94
5,422 25	Accounts receivable from City of New York (for gas) .....	7,568 60	2,146 35
20,344 94	Consumers' accounts receivable .....	25,117 06	4,772 12
5,854 87	Other accounts receivable .....	6,984 80	1,129 93
.....	Special deposits .....	560 00	560 00
1,863 14	Prepayments .....	8,782 02	1,918 88
43,110 15	Materials and supplies .....	60,754 36	17,644 21
1,769,740 75	Fixed capital—gross .....	1,835,650 26	65,909 51
<sup>1</sup> 262,893 49	Less accrued amortization .....	304,794 13	41,906 64
1,506,847 26	Fixed capital—net .....	1,530,856 13	24,008 87
49,118 53	Unamortized debt discount and expense	47,061 87	D 2,057 16
213,100 21	Other suspense <sup>2</sup> .....	192,119 07	D 20,981 14
<u>\$1,867,541 50</u>	Total .....	<u>\$1,925,911 50</u>	<u>\$58,370 00</u>
	LIABILITIES SIDE		
\$2,167 60	Taxes accrued .....	.....	D \$2,167 60
40,000 00	Bills payable—due on time .....	.....	D 40,000 00
77,901 07	Consumers' deposits .....	\$92,299 95	14,398 88
11,528 26	Miscellaneous accounts payable .....	20,784 16	9,255 90
19,197 00	Dividends declared .....	.....	D 19,197 00
10,416 67	Interest accrued on funded debt .....	10,416 67	.....
376 25	Interest accrued on unfunded debt .....	.....	D 376 25
15,050 00	Other unfunded debt .....	.....	D 15,050 00
1,000,000 00	Mortgage bonds .....	1,000,000 00	.....
.....	New rate reserve <sup>4</sup> .....	83,708 01	83,708 01
647,900 00	Common stock .....	750,000 00	102,100 00
<sup>2</sup> 43,004 65	Corporate surplus .....	18,702 71	D 24,801 94
<u>\$1,867,541 50</u>	Total .....	<u>\$1,925,911 50</u>	<u>\$58,370 00</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same—present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside street and public places ....	\$1,150,627 45	\$968,702 77
Real property in street—tangible .....	465,242 85	365,650 58
Intangible property, including franchises .....	.....	180,000 00
Tangible personal property .....	61,651 37	61,651 37

<sup>1</sup> [The difference between this amount and the corresponding figure published in the 1915 report is due to a transfer of \$7,431.10 from Accrued amortization of capital to Surplus authorized too late for publication.]

<sup>2</sup> "Under date of March 8, 1914, the Public Service Commission for the First District of the State of New York, issued an order as a result of their appraisal and examination. The said order fixed the value of the entire fixed capital accounts of the Brooklyn Borough Gas Company. The order further demanded that the fixed capital accounts of the company should be re-written as of January 1, 1914, in accordance with the fixed capital values as fixed in the statement of the Commission, attached to and made part of the order." [Report for 1914.]

<sup>3</sup> Franchise and other intangibles in process of amortization.

<sup>4</sup> Rate reserve representing "the difference between the 80-cent per M rate fixed by law effective July 1, 1916, and 95 cents per M which we are at present collecting for our product."



## Brooklyn Borough Gas Company

## Valuation of Property for Purposes of Taxation — Concluded

## Assessed valuation for 1916 taxes:

Real property outside street and public places:	Amount
Land .....	\$85,000 00
Improvements. . . . .	883,900 00
Corporate real property .....	175,000 00
Real property (tangible and intangible) in streets.....	530,840 00
Tangible personal property .....	20,000 00

## DETAILS OF ASSETS AND LIABILITIES

Fixed Capital<sup>a</sup>

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
<b>Land devoted to gas operations:</b>				
Occupied by gas works.....	\$1,901 10	.....	.....	\$99,824 37
Occupied by outside holder stations .....	.....	.....	.....	20,610 00
Other land .....	.....	.....	.....	11,033 51
Organization .....	.....	.....	.....	20,000 00
Other intangible gas capital.....	.....	.....	.....	60,000 00
General structures .....	26 83	.....	.....	16,565 64
General equipment .....	2,933 44	.....	<sup>b</sup> 845 16	12,372 78
Works and station structures.....	10,343 82	.....	150 00	90,124 28
Holders .....	93 18	.....	.....	297,410 52
Furnaces, boilers and accessories....	74 38	.....	.....	24,834 35
Steam engines .....	.....	.....	.....	1,455 53
Water gas sets and accessories.....	47 04	.....	.....	56,228 98
Purification apparatus .....	144 60	.....	.....	37,875 30
Accessory equipment at works.....	9,299 41	.....	.....	88,013 97
Trunk lines and mains.....	12,099 98	.....	1,012 74	590,924 52
Gas services .....	12,289 30	.....	292 03	151,594 81
Gas meters .....	14,391 27	.....	173 33	107,949 27
Gas meter installation.....	3,916 36	.....	.....	36,707 15
Municipal street lighting fixtures..	.....	.....	.....	5,369 00
Gas engines and appliances.....	.....	.....	275 14	2,264 86
Gas tools and implements.....	30 60	.....	<sup>c</sup> 66 69	1,824 60
Gas laboratory equipment .....	346 65	.....	221 02	1,659 21
High pressure system <sup>d</sup> .....	1,007 66	.....	.....	1,007 66
Law expenditures during construction .....	.....	.....	.....	15,000 00
Taxes during construction.....	.....	.....	.....	5,000 00
Interest during construction.....	.....	.....	.....	65,000 00
Miscellaneous construction expendi- tures .....	.....	.....	.....	13,000 00
<b>Total .....</b>	<b>\$68,945 62</b>	<b>.....</b>	<b><sup>e</sup> \$3,036 11</b>	<b>\$1,835,650 26</b>

## Details of Expenditures for Property

Grading, 2,770 cu. yds. fill N. side Coney Is. Creek.....	\$1,901 10
General equipment — Ford runabout, Dodge touring car, office furniture..	2,437 54
Works and station structures — Coal hopper, boom mast, etc., station meter house, artesian well No. 2.....	10,292 90

<sup>a</sup> See note 2 on page 368.<sup>b</sup> \$20 of this represents a transfer to expense.<sup>c</sup> All of this represents a transfer to expense, not a retirement.<sup>d</sup> Reported by the company as charged to account "Accessory equipment at works" temporarily until work is completed when proper distribution will be made.<sup>e</sup> Does not include a credit of \$920.52 in gas meter installation account as this sum has already been deducted from the amount reported as charged to that account. See also note 10 on page 370.

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Brooklyn Borough Gas Company

Details of Expenditures for Property—Concluded

Accessory equipment at works — 14-inch Hinman station meter and yard connections .....	\$8,724 46
Trunk lines and mains — 2.18 miles main.....	12,099 98
Services — 790 of various sizes.....	12,289 30
Meters — 1938 of various sizes.....	14,391 27
Meter installation — 1461 sets.....	3,916 36
High pressure system <sup>a</sup> .....	1,007 66
Minor projects .....	1,885 05
Total .....	\$68,945 62

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units	Cost of equipment retired	Amount of salvage charged to material	Amount charged to accrued amortization of capital
Gas engines and appliances....	475 globes	\$275 14	.....	\$275 14
Street mains .....	1096 feet	1,012 74	\$232 45	780 29
Services .....	23	292 03	35 50	256 53
Meters .....	82	173 33	.....	173 33
General equipment .....	6	825 16	77 00	748 16
Roof of station meter building..	1	150 00	.....	150 00
Laboratory equipment .....	5	221 02	.....	221 02
Gas meter installation.....	362	920 52	.....	<sup>10</sup> 920 52
Total .....	.....	\$3,869 94	\$344 95	\$3,524 99

Miscellaneous Account Receivable.— Gas merchandise and jobbing revenue, \$5,785.52; residuals, \$835.80; real estate rentals, \$78; miscellaneous accounts receivable, \$285.48; total, \$6,984.80.

Prepayment.— Insurance, \$3,382.03; rents, \$399.99; total, \$3,782.02.

Materials and Supplies

	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal, long tons.....	143.7	\$4.031	\$579 40
Anthracite coal dust, long tons.....	301.8	1.498	452 13
Generator fuel, long tons.....	1,615.7	5.298	8,560 52
Gas oil, gals.....	3,133	.052	162 92
Iron oxide, bushels, est.....	125,103	.0386	4,829 56
Water gas tar, gals.....	31,829	.10	3,182 94
Holder oil, gals.....	68,714	.03	2,059 33
Cast iron pipes and fittings.....	6,703	.15	1,005 45
Wrought iron pipes and fittings.....	.....	.....	9,744 33
Gas ranges (including parts) No....	.....	.....	8,564 22
Gas lamps, No.....	1,152	9.19+	10,589 20
Gas fixtures (including heaters, tips and small appliances) No.....	6,463	1.47+	9,528 20
Gas lamp post, No.....	6,054	.52	3,155 78
Works supplies: checker brick, packing, machine oil, etc.....	79	14.15	1,118 50
	.....	.....	1,771 8 <sup>a</sup>

<sup>a</sup> Reported by the company as charged to account "Accessory equipment at works" temporarily until work is completed when proper distribution will be made.  
<sup>10</sup> Represents credit to capital, making the total in the fixed capital account for gas meter installation reflect only the cost of installation of consumers' meters actually in service. See also note 9.

Brooklyn Borough Gas Company  
Materials and Supplies — Concluded

	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
1 90 h. p. engine.....	_____	_____	\$250 00
1 90 h. p. blower.....	_____	_____	100 00
1 2 h. p. pump motor.....	_____	_____	100 00
	_____	_____	_____
	_____	_____	\$60,754 36

Unamortized Debt Discount and Expense.— First mortgage, unamortized balance, December 31, 1915, <sup>11</sup> \$13,381.16; charged to income during the year, \$603.72; unamortized balance, December 31, 1916, \$12,777.44. General mortgage, unamortized balance, December 31, 1915, \$35,737.37; charged to income during the year, \$1,453.44; unamortized balance, December 31, 1916, \$34,283.93.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Stock	First mortgage bonds	General mortgage bonds
Nominal date of issue.....	_____	1898	1905
Date of maturity.....	_____	1938	1945
Interest, rate and dates.....	_____	5 % Mar., Sept.	5 % June, Dec.
Denominations .....	1 share=\$100	\$1,000 00	\$1,000 00
Authorized by company.....	\$1,000,000	500,000 00	<sup>12</sup> 1,000,000 00
By public authority.....	750,000	500,000 00	1,000,000 00
Actually issued .....	750,000	500,000 00	500,000 00
Issued prior to year.....	647,900	500,000 00	500 000 00
Cash realized .....	147,900	235,852 50	448,880 00
Property consideration .....	500,000	240,000 00	.....
Discount ... ..	.....	24,147 50	51,120 00
Actually issued during year.....	102,100	.....	.....
Cash realized .....	102,100	.....	.....
Actually outstanding .....	750,000	500,000 00	500,000 00
Interest accrued and dividends declared.	22,500	25,000 00	25,000 00
Interest charged to income.....	_____	25,000 00	25,000 00
Interest and dividends paid.....	22,500	25,000 00	25,000 00
Interest and dividends not due.....	.....	8,333 33	2,083 34
Trustees under mortgages.....	_____	Title Guarantee and Trust Co.	Title Guarantee and Trust Co.

Inventory of Property Acquired as Consideration for \$500,000 Stock Issue and  
\$240,000 Bonds, March, 1898

- Real Estate:
- Plot slightly more than one acre, located Sheepshead Bay Road and West 5th St.
- Gas Holders:
- Three No. 1 Iron holder, wooden tank, capacity 9,000 cu. ft.
- No. 2 Iron holder, brick tank, capacity 50,000 cu. ft.
- No. 3 Steel holder, and tank, capacity 100,000 cu. ft.
- Works and Station Structures:
- Generator House, Brick, iron roof, dimensions 50 x 28 feet with boiler house extension.
- 14 x 50 feet, two iron smoke stacks, 50 feet high.
- Purifier House, Frame, iron roof, 40 x 30 feet.
- Station Meter House, Brick, iron roof.

<sup>11</sup> See Securities for particulars of funded debt including discount suffered, etc.

<sup>12</sup> Includes \$500,000 held by trustee to refund the first mortgage bonds when due.

## 872 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

### Brooklyn Borough Gas Company

#### *Inventory of Property Acquired, etc.—Concluded*

##### **Water Gas Sets and Accessories:**

- 2 5-ft. Lowe Water Gas Sets.
- 2 4-ft. Scrubbers — 18 ft. high.
- 1 4-ft. Condenser — 18 ft. high.
- 1 Horizontal engine — belts, shafts, etc.
- 1 3-ft. Blower.
- 1 Feed Water Pump (Worthington Duplex).
- 1 Circulating Water Pump (Worthington Duplex).
- 1 Oil Pump (Worthington Duplex).
- 1 Oil Meter.
- 1 Elevator.

##### **Furnaces, Boilers and Accessories:**

- 2 Boilers (100 HP).
- 1 Injector.
- 1 Coal Bin.
- Hot Well — brick, 8 x 8 x 8 ft. (Boiler Blow-off).

##### **Purification Apparatus:**

- 2 Purifiers, 16 x 10 ft., each with centre seal and valves.
- Balance of floor space to turn oxide.

##### **Accessory Equipment:**

- 1 5-ft. Wet Meter, 8-in. connections.
- 1 Exhauster with engine.
- 1 Horizontal engine and blower, belt, etc.
- 2 Oil wells, 14 x 12 ft.— capacity 13,000 gallons each.
- 1 Valve Pit, 12-in. valves of No. 3 holder.
- 12-in. yard connections.
- Miscellaneous tools, etc.

##### **General Structures:**

- Office and shop for fittings and meter repairs, frame, 47 ft. 4 in. x 32 ft.

##### **General Equipment:**

- Office furniture, horse, wagon, buggy.

##### **Trunk Lines and Mains:**

- 16 to 18 miles of cast and wrought iron mains: 8 in., 6 in., 4 in., 3 in., 2 in.

##### **Services:**

- 700 wrought iron, galvanized, 1½ in., 1 in. services.

##### **Meters:**

- 800 three, five, ten, thirty lights.

##### **Meter Installation:**

- 700.

Dec. 31, 1898, 650 consumers.

1898 sales, 36,906,000 C. F.

1899 sales, 42,507,200 C. F.

**Consumers' Deposits.**—At beginning of year, \$77,901.07; added during the year, \$44,229.51; refunded during the year, \$29,830.63; balance at close of year, \$92,299.95; interest accrued and paid during the year, \$2,862.15. For number of deposits, see Table XL.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Reserves.**—Accrued amortization of capital: Credit balance at beginning of year, <sup>a</sup>\$262,893.49; credits during year (on basis of 14½ cents per M cu. ft. sold less cost of repairs), \$45,425.63, charged to operating expenses; charged during the year for fixed capital withdrawn or retired during the year, \$3,524.99; credit balance, December 31, 1916, \$304,794.13.

Rate reserve, representing the difference between the 80 cents per M rate fixed by law effective July 1, 1916, and 95 cents per M which is at present being collected: Credit during the year at 15 cents per M cu. ft. for 226,236.2 M cu. ft. sold at the 95-cent rate from July 1 to Dec. 31, 1916, \$33,708.01.

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<sup>a</sup> See note 1 against the Balance Sheet.

**Brooklyn Borough Gas Company**  
**INCOME STATEMENT**

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
<b>Operating revenue—sales of gas:</b>				
Municipal street lighting.....	11,817	\$0.748	\$8,841 25	D \$49 02
Lighting municipal buildings....	2,016	.750	1,512 04	D 25 40
Municipal heat and power.....	1,290	.750	967 73	D 94 96
Prepaid gas .....	65,492	.950	62,224 28	4,701 18
Commercial metered lighting....	339,007	.945	320,528 81	38,457 00
<b>Total sales .....</b>	<b>419,622</b>		<b>\$394,072 09</b>	<b>\$42,988 80</b>
<b>Miscellaneous revenues:</b>				
Rent of gas appliances.....			\$1,497 16	\$234 16
Gas merchandise and jobbing revenues.....			<sup>13</sup> 14,010 09	4,271 80
Sale of residuals and by-products.....			12,820 87	2,885 03
<b>Total miscellaneous revenue.....</b>			<b>\$28,328 12</b>	<b>\$7,390 99</b>
<b>Total operating revenue.....</b>			<b>\$422,400 21</b>	<b>\$50,379 79</b>
<b>Operating expenses:</b>				
		Cost per <sup>14</sup> M cu. ft. (cents)	Net amount for year	Increase or (D) decrease
Gas making labor.....		1.86	\$8,736 97	\$594 87
Boiler fuel .....		1.95	9,197 83	3,821 12
Generator fuel .....		7.52	35,423 16	4,879 08
Gas oil .....		15.58	73,350 15	17,742 09
Other supplies and expenses.....		.46	2,142 47	899 66
Repairs at works.....		1.57	7,404 18	567 79
<b>Total works expense.....</b>		<b>28.94</b>	<b>\$136,253 76</b>	<b>\$28,004 57</b>
Less residuals produced.....		2.81	13,241 60	3,871 71
<b>Net cost of gas in holder.....</b>		<b>26.13</b>	<b>\$123,012 16</b>	<b>\$24,132 86</b>
<b>Total production expenses .....</b>		<b>29.31</b>		
Transmission and distribution.....		8.43	35,388 96	2,246 37
Commercial administration .....		5.99	25,140 61	3,023 69
Promotion of business.....		3.04	12,740 83	4,012 21
General expense (excluding items below).....		8.40	35,268 76	5,967 41
<b>Total of foregoing.....</b>		<b>55.17</b>	<b>\$231,551 32</b>	<b>\$39,382 54</b>
General amortization (reserved).....		10.83	45,425 63	<sup>15</sup> 42,445 67
Cost of manufacturing residuals sold.....		2.96	12,426 82	3,056 93
Residuals and by-products expense.....		.10	394 06	D 171 90
<b>Total including amortization.....</b>		<b>69.06</b>	<b>\$289,797 82</b>	<b>\$84,713 24</b>
Uncollectible revenue .....		.28	1,173 31	228 01
Tax accruals .....		6.56	27,513 19	4,238 81
<b>Total of expenses, taxes, etc.....</b>		<b>75.90</b>	<b>\$318,484 32</b>	<b>\$89,180 06</b>

<sup>13</sup> Receipts from sale of merchandise and from jobbing, \$55,914.63, less cost of materials sold, \$41,904.54.

<sup>14</sup> The ratios for net cost of gas in holder and preceding items are based on 470,745 M cu. ft. made; those for total production expenses and following items on 419,622 cu ft. sold.

<sup>15</sup> In 1915 the respondent charged to General amortization 6 cents per M cu. ft. of gas sold, less cost of repairs and to Corporate surplus 5 cents per M. This rule was amended so that commencing January 1, 1916, no charge was made to surplus but the charge to amortization was increased to 14½ cents per M. This change, together with the omission in 1915 of a repair item of \$7,431.10, accounts for the large increase.

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## Brooklyn Borough Gas Company INCOME STATEMENT—Concluded

	Net amount for year	Increase or (D) decrease
Operating income applicable to corporate property.....	\$103,915 80	D \$38,800 27
Non-operating income: Rent revenue, \$192; interest, \$653.33; less rent expense, \$15.66.....	829 67	611 54
Gross corporate income.....	\$104,745 56	D \$38,188 73
Deductions from gross income: Interest accrued on funded debt, \$50,000; on purchase money mortgage, \$218.23; on con- sumers' deposits, \$2,862.15; interest and discount on notes, \$421.55; amortization of debt discount and expense, \$2,057.16; rate reserve, <sup>16</sup> \$33,708.01; income tax, \$107.....	89,374 10	30,214 93
Net corporate income.....	\$15,371 46	D \$68,408 66

CORPORATE SURPLUS		Amount
Surplus, December 31, 1915.....	<sup>22</sup> \$43,004 65	
Balance for year transferred from income.....	15,371 46	
Bad debts collected .....	21 20	
Value of tar and oil at old plant, not inventoried previously.....	2,250 00	
A condemned meter—rebuilt .....	5 40	
Refund of Pennsylvania state tax on fuel purchased from Dec. 1, 1918, to May 31, 1915.....	630 45	
Sale of old pipe.....	44 46	
Total .....	\$61,327 62	
Dividends declared, 3 per cent on \$750,000.....	<sup>17</sup> \$21,245 02	
Amortization of franchise .....	<sup>18</sup> 20,981 14	
Pumping tar at old plant.....	196 94	
Donation to Empire State Gas and Electric Association	177 50	
Other deductions from surplus.....	24 31	
Total deductions .....	42,624 91	
Surplus, December 31, 1916.....	\$18,702 71	

**Municipal Street Lighting.**—825 lamps at \$10.40 per year; gas per lamp hour, 8½ cu. ft. (3,950 lamp hours per year); total consumption for the year, 11,817.1 M cu. ft.; amount of revenue, \$8,841.25.

**Sale of Residuals and By-products.**—See Table IX.

**Operating Expenses.**—For detailed classification, see Table XXV-B.

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period, there is deducted the actual amount expended in repairs, and the remainder

<sup>16</sup> Represents the difference between the rate of 80 cents per M fixed by law, effective July 1, 1916, and the rate of 95 cents per M collected by the company and credited to revenue.

<sup>17</sup> Difference of \$1,254.98 between this amount and corresponding item under Securities is the interest on stock purchased in March, 1916—3 months after dividend period began.

<sup>18</sup> The year's charge to amortize “franchise and other intangible assets in process of amortization,” the suspense account set up in accordance with the order of the Public Service Commission.

<sup>22</sup> See note 20 against the Balance Sheet.

Brooklyn Borough Gas Company

is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of June 12, 1916, this company filed with the Commission an "Amended rule" of depreciation which provides for a charge to "General Amortization—Gas" and concurrent credit to "Accrued Amortization of Capital" of 14½ cents per M cu. ft. sold less the amounts charged to repairs for the period.

Taxes

CLASS OF TAX	Levied and charged to income	Amount paid	Due and unpaid
Lands .....	\$1,768 00	\$1,768 00	.....
Improvements on lands.....	7,985 12	7,985 12	.....
Corporate real property.....	3,640 00	3,640 00	.....
Special franchise .....	11,041 46	11,041 46	.....
Personal property .....	416 00	416 00	.....
Gross earnings, State.....	1,926 21	<sup>19</sup> 3,746 35	.....
Dividends, State .....	350 91	<sup>19</sup> 698 37	.....
Federal income .....	385 49	385 49	.....
Total .....	\$27,513 19	\$29,680 79	.....

**Uncollectible Bills.**—Number of uncollectible accounts, 271; amount, \$3,342.21. Deposits applied thereto: number, 271; amount, \$2,472; other offsets, \$123.45; net amount charged to uncollectible bills, \$746.76. Amount of uncollectible bills on which above 271 deposits were held, \$3,342.21. In addition, \$426.55, representing 118 merchandise accounts, was charged to uncollectible bills. Total charge to uncollectible bills, \$1,173.31.

MISCELLANEOUS INFORMATION

**Works and Holders.**—Two water gas sets at West 12th street, having a total 24-hour capacity of 3,600 M cu. ft. (See Table II.) Holders, 3; capacity, 2,850 M cu. ft. (See Table IV.)

For auxiliary works apparatus, see Table III.

**Mains.**—Distribution pipe line, length in feet, 588,898; laid within year, 11,491; taken up, 1,096; net increase during year, 10,395. (See Table V.)

**Services.**—Number available at close of year, 11,681; added during year, 790; removed or abandoned, 23. (See Table VI.)

**Meters.**—Number of consumers' meters in service at close of year, 12,016 (excluding 1,622 set but locked or cut out); net increase during year, 1,221; total owned at close of year, 15,080; number bought, 1,855; retired, none. (See Tables VII and VIII.)

**Gas Made and Sold (cu. ft.).**—On hand at first of year, 2,220,000; made during year, 470,745,000; used by company, 3,007,600; sold to public, 419,622,400; on hand at close of year 2,124,000; unaccounted for, 48,211,000. (See Tables XI–XIII.)

**Materials.**—A contract for the delivery of 2,200,000 gallons of gas oil at the price of 5.2 cents per gallon followed a similar contract, completed during the year, at the price of 3¾ cents. On the new contract 3,133 gallons had been delivered during the year—leaving 2,196,867 gallons undelivered—but none of it had been used. For details of materials consumed, see Table IX.

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of salaried officers, 3; salary, \$13,240; number of all other employees, second week in December, full time, 98; part time, 19; total compensation paid to officers and employees, \$107,680.99. (See Tables XXX–XXXIV.)

<sup>19</sup> 1915 and 1916 levies.



**Brooklyn Borough Gas Company**

**Officers.**—President, Richard L. Austin; Vice-President, John Gribbel; Secretary and Treasurer, Clayton E. Platt; General Manager, G. H. Woodall.

**Directors.**—Richard L. Austin, Clayton E. Platt, John Gribbel, John B. Austin, Jr., Albert Seligman.

**Main Business Office.**—Surf avenue, Coney Island, N. Y.

Report verified by Clayton E. Platt, Treasurer, April 11, 1917.

**THE BROOKLYN UNION GAS COMPANY**

(INCLUDING EQUITY GAS COMPANY)

**History.**—Incorporated September 7, 1895, under the Transportation Corporation Law. [On November 4, 1895, the respondent acquired all the property (real and personal), franchises and other rights of the following companies: Brooklyn Gas Light Company, Citizens Gas Company,<sup>1</sup> The Fulton Municipal Gas Company, Metropolitan Gas Light Company, Nassau Gas Light Company, Peoples Gas Light Company, and Williamsburgh Gas Light Company. The aggregate capitalization of these companies on this date consisted of \$9,970,000 capital stock and \$3,900,000 bonds. The respondent issued its own securities for the acquisition of these properties, viz, capital stock, \$15,000,000 and bonds (excluding \$500,000 reserved for betterments and extensions), \$14,500,000.]<sup>2</sup>

The company supplies water gas in the Borough of Brooklyn, 1st to 28th wards, inclusive, Windsor Terrace section of 29th ward and entire 32d ward. Service was begun November 4, 1895.

This company has sole control of the following companies through ownership of their entire capital stocks, viz.:

Equity Gas Company.

The Flatbush Gas Company.

The Jamaica Gas Light Company.

The Newtown Gas Company.

Richmond Hill and Queens County Gas Light Company.

The Woodhaven Gas Light Company.

The respondent holds possession, as tenant at will, of the gas works of the Equity Gas Company situated at Maspeth and Porter avenues. [The other companies act as distributing branch agencies for respondent, which manufactures all gas supplied by them to the public.]

**Stockholders and Members.**—Number, October 28, 1916, 1,842; in New York State, 1,483, holding 158,693 shares. Total voting power (number of shares), 180,000, of \$100 par value each. According to the 1908 report, the ten principal stockholders, December 31, 1908, were: H. H. Rogers, 10,022 votes; William Rockefeller, 8,100; David G. Leggett, 6,440; Van Emburgh and Atterbury, 5,825; Whitehouse & Co., 5,460; James Jourdon, 4,040; John D. Archbold, 2,250; J. S. Bache & Co., 1,700; Lella Howard Codman, 1,651; James L. Breese, 1,500.

Votes cast at general meeting of November 14, 1916, 123,688, as follows: David G. Leggett, 117,258 (6,490 in behalf of himself and 110,768 in behalf of other members). Thomas Read, 5,575 (1,620 in behalf of himself and 3,955 in behalf of other members); and each in behalf of himself, Sidney Aronstein 300, L. Napoleon Levy 245, Wilfred P. Beattie 140, A. F. Staniford 50, and Edgar Aronstein 50.

**Important Changes during the Year.**—No new powers or franchises were acquired.

**Changes in plant and equipment:** Various transmission and distribution mains were laid. Alterations to the building 191 St. James place were completed in 1916. The premises at 1016 Fulton street were converted for use as a shipping department for the warehouse.

**Installations and improvements:** Metropolitan works, new boiler and extension of the boiler house; new tar extractor; purifier boxes overhauled and capacity increased. Williamsburg works, oil tank with concrete basin and connection; oil vault for storage of oils and paints completed. Citizens works, cooling floor in generator house extended; new oil tank with connections. Equity works, new accommodation room. Nassau works, oil vault for storage of oils and paints completed; engine and exhaustor; new rotary motor.

<sup>1</sup> Represents consolidation in 1891 of the Citizens Gas Light Co. and Union Gas Light Co.

<sup>2</sup> From report of the Legislative Gas and Electric Light Investigation (Stevens Committee), 1905, vol. II, pp 1375 to 1382.



# ABSTRACTS OF COMPANY RETURNS

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## The Brooklyn Union Gas Company BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$2,954,564 86	Cash .....	\$3,712,664 43	\$758,099 57
63,182 88	Accounts receivable from City of New York (for gas).....	53,968 00	D 9,164 88
651,450 55	Consumers' accounts receivable ....	679,581 02	28,130 47
4,120,162 32	Accounts receivable from associated companies <sup>3</sup> .....	4,729,333 86	609,171 54
155,180 90	Other accounts receivable.....	141,350 07	D 13,830 83
3,100 00	Interest and dividends receivable.....	3,100 00	.....
82,881 25	Special deposits for coupons and other charges .....	11,819 50	D 21,061 75
48,668 81	Other special deposits.....	54,395 69	5,726 88
83,817 75	Prepayments — insurance .....	11,120 85	D 22,696 90
1,204,109 13	Materials and supplies.....	1,404,035 96	199,926 83
942,596 00	Stocks of associated companies.....	942,596 00	.....
250,000 00	Funded debt of associated companies..	250,000 00	.....
437,608 29	Other investment securities.....	437,608 29	.....
85,168,549 81	"Fixed Capital, Dec. 31, 1908".....	35,089,758 06	D 78,791 75
6,222,969 52	Fixed capital installed since 1908....	6,845,928 85	622,959 33
41,391,519 33	Total fixed capital — gross.....	41,935,686 91	544,167 58
10,594,979 00	Less accrued amortization <sup>4</sup> .....	12,004,246 68	1,409,267 68
30,796,540 33	Total fixed capital — net.....	29,931,440 23	D 865,100 10
724,330 57	Other suspense .....	772,541 93	48,211 36
<u>\$42,418,143 64</u>	<u>Total .....</u>	<u>\$43,135,555 83</u>	<u>\$717,412 19</u>

	LIABILITIES SIDE		
\$787,265 01	Taxes accrued .....	\$1,213,279 64	\$426,014 63
1,077,794 98	Consumers' deposits .....	1,066,972 04	D 10,822 94
12,117 91	Accounts payable to Richmond Hill & Queens County Gas Light Co.....	11,129 43	D 988 48
424,271 03	Miscellaneous accounts payable.....	522,085 38	97,814 35
451,771 50	Dividends declared .....	450,064 50	D 1,707 00
160,018 33	Interest accrued on funded debt.....	140,663 57	D 19,354 76
306,314 62	Interest accrued on unfunded debt....	322,065 65	15,751 03
43,902 14	Other unfunded debt.....	115,755 90	71,853 76
15,000,000 00	Mortgage bonds .....	15,000,000 00	.....
105,481 10	Casualties and insurance reserve.....	171,820 09	66,338 99
18,000,000 00	Common stock .....	18,000,000 00	.....
6,049,207 02	Corporate surplus .....	6,121,719 63	72,512 61
<u>\$42,418,143 64</u>	<u>Total .....</u>	<u>\$43,135,555 83</u>	<u>\$717,412 19</u>

Contingent liabilities.— None.

### Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places.	\$20,999,868 17	\$20,999,868 17
Real property in streets — tangible.....	9,301,748 43	9,301,748 43
Intangible property, including franchises.....	.....	10,328,491 27
Tangible personal property.....	7,842,122 70	7,842,122 70

<sup>3</sup> The bulk of these accounts represents advances made in prior years.

<sup>4</sup> "Accrued amortization" as here shown includes Depreciation and Contingencies reserve, amounting in 1916 to \$1,603,232.68. The total is reported by the company on the liability side; here charged in accordance with the requirement of the report form. "Includes extraordinary casualties, contingencies and to cover also, if any such monies remain, minor extensions and additions."

# 378 PUBLIC SERVICE COMMISSION—FIRST DISTRICT

## The Brooklyn Union Gas Company

### Valuation of Property for Purposes of Taxation—Concluded

Assessed valuation for 1916 taxes:

Real property outside streets and public places:	Amount
Land .....	\$2,954,050 00
Improvements .....	8,523,750 00
Corporate real property.....	10,800 00
Real property (tangible and intangible) in streets.....	18,400,000 00

### DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1915
Real estate .....	\$5,085,595 23	.....	\$5,085,595 23
Plants and patents.....	15,120,631 90	\$22,009 00	15,098,622 90
Street mains .....	8,097,379 50	17,301 84	8,080,077 66
Services .....	1,143,179 27	11 308 00	1,131,871 27
Meters .....	2,116,133 15	24,850 41	2,091,282 74
Meter cocks and connections.....	388,820 00	.....	388,820 00
Tools and implements.....	76,868 85	7 50	76,861 35
Office furniture and fixtures.....	56,640 75	112 50	56,528 25
Franchises .....	3,050,000 00	.....	3,050,000 00
Horses, wagons and harness.....	33,301 16	3,202 50	30,098 66
Total .....	\$35,168,549 81	\$78,791 75	\$35,089,758 06

### Fixed Capital Installed since December 31, 1908.

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land occupied by gas works.....	.....	.....	.....	\$130,136 36
Land occupied by outside holder stations .....	\$417 87	.....	.....	3,248 73
Other land .....	72,993 63	.....	.....	320,670 63
Patent rights .....	.....	.....	.....	39,000 00
General structures .....	20,501 56	.....	.....	774,192 04
General equipment .....	56,782 24	\$220 50	\$9,447 66	263,307 68
Works and station structures.....	61,465 96	.....	680 00	688,883 15
Holders .....	998 34	.....	.....	42,053 66
Furnaces, boilers and accessories...	34,847 18	263 34	.....	304,069 91
Steam engines .....	3,460 70	.....	115 00	58,630 78
Gas engines .....	.....	.....	.....	4,385 90
Miscellaneous power plant equipment	1,336 87	.....	.....	18,196 25
Water gas sets and accessories.....	3,640 33	6,545 07	7,275 00	281,796 19
Purification apparatus .....	21,531 71	1,300 00	.....	275,031 37
Accessory equipment at works.....	39,526 46	1,065 69	.....	271,330 10
Trunk lines and mains.....	147,218 44	.....	15,087 89	1,787,408 16
Gas services .....	61,863 80	.....	1,786 00	356,531 07
Gas meters .....	144,300 00	.....	44,794 43	867,444 65
Gas tools and implements.....	4,182 51	.....	100 00	42,610 92
Gas laboratory equipment.....	2,354 16	.....	.....	15,496 04
Engineering and superintendence...	.....	.....	.....	55,468 38
Injuries during construction.....	.....	.....	.....	1,707 77
Taxes during construction.....	.....	.....	.....	5,503 35
Miscellaneous construction expendi- tures .....	15,428 05	.....	.....	238,825 76
Total .....	\$692,850 71	\$9,394 60	\$79,285 98	\$6,845,928 85

*Betterments on Leasehold properties.*—Equity Gas Co.: "Fixed Capital December 31, 1908." No change during 1916, balance at close of year, \$26,061.09. Fixed capital installed since December 31, 1908, balance at beginning of year, \$1,563.95; installed during the year, \$2,634.76; balance at close of year, \$4,198.71.

# ABSTRACTS OF COMPANY RETURNS

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## The Brooklyn Union Gas Company

### Details of Expenditures for Property

Assessments on land occupied by holder stations.....	\$417 87
Additional land .....	72,993 63
Battery charging outfit at meter repair shop.....	1,607 27
Mezzanine floor at Citizens branch.....	2,790 00
Lighting fixtures, general office building.....	708 95
Alterations at laboratory.....	3,586 04
Mezzanine floor at warehouse.....	708 64
Enclosing wagon shed at Ashford street stable.....	810 82
Connecting building for use of shop.....	5,654 43
Sundry additions and improvements to general structures.....	4,635 41
Sundry additions and replacements of general office equipment.....	13,852 97
Automobiles . . . . .	33,813 66
Horses and stable equipment.....	8,877 31
Additions to equipment at meter repair shop.....	458 80
Fulton works — extending boiler house floor.....	829 86
Citizens works:	
Extending coaling floor of generator house.....	3,583 08
Oil tank . . . . .	8,326 74
Central feed water heater.....	1,650 77
Revivifying system for purifiers.....	840 00
Oil lines to new tank.....	2,627 04
Nassau works:	
Oil vault . . . . .	850 00
Central feed water heater.....	4,327 34
Harrisburg engine . . . . .	2,909 34
Rotary meter . . . . .	7,765 63
Connersville exhaustor . . . . .	7,470 27
Connections between condenser and U. G. I. set.....	1,253 08
Williamsburg works:	
Oil tank and concrete basing.....	18,899 42
16" oil drain.....	932 88
Waterproofing office cellar.....	1,231 00
Oil lines to new tank.....	3,307 35
Equity works — accommodation room.....	1,641 96
Metropolitan works:	
Extending boiler house.....	8,828 88
Strengthening floor in purifier house.....	1,173 29
Waterproofing in purifier house and meter room.....	3,645 30
Heine boiler and connections.....	23,015 35
Feed water heater and meter with connections.....	1,053 31
Levey valves . . . . .	7,549 26
Tar extractor . . . . .	2,706 15
Alterations of purifiers.....	14,410 17
Dry lute covers for purifier boxes.....	1,300 00
Governors installed:	
Plymouth street holder station.....	1,044 83
Rutledge street holder station.....	1,568 14
Skillman-Nassau holder station.....	1,411 04
Boiler installed at Skillman — People's holder station.....	2,055 18
Air compressor . . . . .	775 00
Pipe threading and cutting machines.....	1,191 08
Tables and cabinets for laboratory.....	1,273 00
Sundry additions and replacements:	
Works and station structures.....	11,523 55
Holders . . . . .	998 34
Furnaces, boilers and accessories.....	5,063 75
Steam engines . . . . .	551 36
Miscellaneous power plant equipment.....	1,336 87
Water gas sets and accessories.....	2,636 14
Purification apparatus . . . . .	3,575 39

The Brooklyn Union Gas Company

Details of Expenditures for Property — Concluded.

Accessory equipment at works.....	\$12,089 59
Trunk lines and mains.....	147,218 44
Gas services .....	61,863 80
Gas meters .....	144,300 90
Gas tools and implements.....	2,216 43
Gas laboratory equipment .....	1,081 16
Miscellaneous construction expenditures .....	15,428 03
Total .....	<u>\$702,245 31</u>

Land Acquired during the Year and Devoted to Gas Operations.—On Fulton street, east of Grand avenue, sect. 7, block 2015, lot 27, \$13,873.21; on Douglas street, west of Third avenue, sect. 2, block 419, lot 20, \$10,360, and lot 19, \$2,292.75; Douglas and Nevins streets, sect 2, block 419, lot 7, \$8,070; and lots 8, 11 and 14, \$12,962.55; Douglas street and Third avenue, sect. 2, block 419, lots 23, 24, 25, 29, 30, 31 and 32, \$16,789.42; Douglas street, sect. 2, block 419, lot 16, \$5,556.50; Fifth and Hoyt streets, sect. 2, block 468, lots 37, 39, 41, 42 and 43, \$3,076.70. Foregoing figures represent actual money costs and amounts at which carried on balance sheet; deeds are not yet recorded. Demolition charge, \$12.50; assessments, \$417.87; total, \$73,411.50.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	AMOUNT CHARGED TO —		
				Other companies	Accrued amortisa- tion of capital	Depre- ciation and con- tingencies
Bollers . . . . .	2	\$1,500 00	.....	.....	\$618 75	\$381 25
Steam engines .....	1	500 00	\$35 71	.....	139 29	325 00
Gas engines .....	1	750 00	100 00	.....	251 33	398 67
Generators . . . . .	2	8,800 00	60 29	.....	2,013 34	6,726 37
Governors . . . . .	1	400 00	.....	.....	77 11	322 89
Pumps — general . . . . .	3	618 00	.....	.....	135 77	482 23
Oil storage tanks.....	1	4,600 00	247 19	.....	1,305 84	3,046 97
Street mains, feet.....	20,660	32,389 73	13,761 85	.....	8,430 00	10,197 88
Gas services .....	1,139	13,094 00	.....	.....	7,004 99	6,089 01
Gas meters .....	12,774	69,644 84	547 40	\$47,607 77	7,007 77	14,481 90
Horses .....	17	4,217 50	400 00	.....	2,631 66	1,185 84
Automobiles . . . . .	5	6,536 86	635 00	.....	5,901 86	.....
Bicycles . . . . .	2	53 50	.....	.....	53 50	.....
Smokestacks .....	6	1,268 00	.....	.....	1,067 79	200 21
Water still .....	1	248 00	.....	.....	248 00	.....
Salt water pipe line.....	1	125 00	.....	.....	38 06	86 94
Watchman's clocks .....	2	115 00	.....	.....	115 00	.....
Clinker line and oil nozzle on generators . . . . .	—	975 00	.....	.....	975 00	.....
3/16"—3/30" Williamson valve	3	6,300 00	183 10	.....	6,116 90	.....
Boiler blower house.....	1	680 00	.....	.....	680 00	.....
Purifier box covers.....	4	1,300 00	59 42	.....	732 02	508 56
Foundations and connec- tions of exhauster.....	1	1,000 00	.....	.....	538 46	461 54
Oil filter .....	1	115 00	.....	.....	115 00	.....
Brick wall .....	—	100 00	.....	.....	28 85	71 15
Station meter case.....	1	800 00	33 06	.....	215 86	551 08
Typewriters . . . . .	8	829 80	194 50	.....	593 04	42 26
Bookkeeping machine .....	1	810 00	243 00	.....	567 00	.....
Billing machine .....	1	200 00	70 00	.....	130 00	.....
Gasoline meter .....	1	100 00	11 00	.....	89 00	.....
Scale . . . . .	1	7 50	7 50	.....	.....	.....
—	—	<u>\$158,077 73</u>	<u>\$16,589 02</u>	<u>\$47,607 77</u>	<u>\$47,821 19</u>	<u>\$46,059 75</u>

## The Brooklyn Union Gas Company

Miscellaneous Investments<sup>5</sup>

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acqui- sition	Amount at which carried on books	Income accrued during year
<i>Stocks of associated companies:</i>				
Equity Gas Co.....	\$250,000 00	1897	\$318,065 50	.....
Flatbush Gas Co.....	200,000 00	1897	872,771 64	.....
Newtown Gas Co.....	60,000 00	1895	60,000 00	.....
Richmond Hill & Queens Co. Gas Light Co. ....	250,000 00	1897	26,758 86	.....
Jamaica Gas Light Co.....	200,000 00	1897	145,000 00	.....
Woodhaven Gas Light Co.....	20,000 00	1897	20,000 00	.....
<i>Funded debt of associated companies:</i>				
Equity Gas Co., 5 per cent 20-year bonds, due 1916.....	250,000 00	1897	250,000 00	.....
<i>Other investment securities:</i>				
Corporate Stock of the City of New York, 50-year 4 per cent gold ex- empt bonds <sup>6</sup> .....	465,000 00	1909	476,552 35	\$18,600 00
<b>Total</b> .....	<b>\$1,695,000 00</b>	<b>—</b>	<b>\$1,669,148 85</b>	<b>\$18,600 00</b>

## Accounts Receivable from Associated Companies

	Advanced during year	Reimbursed during year	Amount at close of year	Interest accrued during year
Newtown Gas Co.....	\$628,553 79	\$612,185 34	\$1,090,905 04	\$32,310 44
Jamaica Gas Light Co.....	186,238 39	165,689 75	358,240 11	10,359 87
Woodhaven Gas Light Co....	189,317 22	192,696 15	178,334 48	5,283 07
Flatbush Gas Co.....	1,103,048 75	527,415 37	3,101,854 23	91,048 14
<b>Total</b> .....	<b>\$2,107,158 15</b>	<b>\$1,497,986 61</b>	<b>\$4,729,333 86</b>	<b>\$139,001 52</b>

*Miscellaneous Accounts Receivable.*—Due from Subway contractor for removing and relocating mains, \$29,084.29; other accounts receivable, \$112,265.78; total, \$141,350.07.

*Special Deposits.*—Coupon, \$11,755; dividend, \$64.50; deposit with bid for municipal street lighting, \$1,562.50; deposit with State Industrial Commission (4% gold exempt corporate stock of the City of New York, par value, \$38,000), book value, \$38,944.06; deposit with court pending settlement of suit, \$3,889.13; deposit with City of New York to cover cost of repaving, \$10,000; total, \$66,215.19.

<sup>5</sup> With the exception of the \$38,000 New York City bonds deposited with State Industrial Commission, all are held free.

<sup>6</sup> Includes \$38,000 par value (book value \$38,944.06) on deposit with State Industrial Commission, shown under Special Deposits on balance sheet.

## The Brooklyn Union Gas Company

## Materials and Supplies

	Units on hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal (long tons).....	11,567	\$2.5764	\$29,800 80
Anthracite coal (long tons).....	89,206	4.9632	442,751 08
Gas oil (gallons) .....	8,578,382	.030355	260,397 99
Iron oxide (bushels) .....	59,328	.2068	8,132 62
Water gas tar (gallons).....	530,050	—	5,844 53
Shavings (bales) .....	1,869	.2524	471 68
Cast-iron pipe and fittings.....	—	—	195,758 11
Gas ranges, water heater, industrial appli- ances, etc. ....	12,742	—	77,677 47
Gas lamps .....	—	—	93,180 23
Materials and supplies of all kinds used in construction work, setting meters, etc.....	—	—	290,021 45
<b>Total</b> .....	—	—	<b>\$1,404,035 96</b>

**Suspense.**—91.72 per cent of gas sent out from December 12 to December 31, 1916, bills not yet rendered (1,000,555.136 M cu. ft. at \$.7469), \$747,314.63; 91.72 per cent of gas on hand at the various works January 1, 1916, at 7 a. m. (32,981.594 cu. ft. at \$.7469) \$24,633.95; binder fee on employees' group life insurance, \$500; sundry items held pending adjustment, \$93.35; total, \$772,541.93.

## Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common Stock	Brooklyn Union first consolidated mortgage bonds	Union Gas Light Co. consolidated mortgage bonds	Citizens Gas Light Co. consolidated mortgage bonds
Nominal date of issue.....	—	Sept. 16, 1895	June 1, 1890	Feb. 1, 1890
Date of maturity.....	—	May 1, 1945	Jan. 1, 1920	Feb. 1, 1940
Interest, rate and dates.....	—	5% M. & N.	5% J. & J.	5% F. & A.
Denominations . . . . .	1 share = \$100	\$1,000 00	\$1,000 00	\$1,000 00
Authorized by company.....	\$20,000,000 00	\$15,000,000 00	500,000 00	750,000 00
By public authority.....	18,000,000 00	14,698,000 00	500,000 00	750,000 00
Actually issued, prior to year.	18,000,000 00	14,698,000 00	500,000 00	750,000 00
Cash realized .....	—	—	(*)	(*)
Property consideration .....	* 18,000,000 00	14,698,000 00	(*)	(*)
Reacquired and retired, etc..	—	—	462,000 00	486,000 00
Actually outstanding .....	18,000,000 00	14,698,000 00	38,000 00	264,000 00
Interest accrued and dividends declared . . . . .	1,440,000 00	734,900 00	1,900 00	13,200 00
Interest charged to income...	—	734,900 00	1,900 00	13,200 00
Interest and dividends paid...	1,441,707 00	754,109 75	1,925 01	13,200 00
Interest and dividends not due .....	—	122,458.32	—	5,500 00
Interest and dividends ma- tured and unpaid <sup>10</sup> .....	450,064 50	11,650 25	950 00	—
Market price: highest, lowest, last sale .....	133¼, 126. 130	107, 105, 107	N. R.	N. R.
Trustees under mortgages....	—	Guaranty Trust Co. <sup>10</sup>	Central Trust Co.	Central Trust Co.

<sup>1</sup> [Not reported by company.]

<sup>2</sup> Consideration received for issue of bonds is not known.

<sup>3</sup> \$3,000,000 issued to retire debenture bonds which had been issued at par.

<sup>10</sup> In addition there was interest of \$105 on bonds that have been required and retired.

<sup>10</sup> Successor to N. Y. Guaranty and Indemnity Co.

The Brooklyn Union Gas Company

*Accounts Owing to Associated Companies.*— Amount advanced by the Richmond Hill & Queens County Gas Light Co. during the year, \$87,027.18; amount repaid during the year, \$88,015.66; amount owing at close of the year, \$11,129.43. Interest accrued and paid during the year, \$397.49.

*Consumers' Deposits.*— Balance beginning of year, \$1,077,794.98; added during year, \$362,361; refunded during year by cash in whole or in part, \$308,555.30; refunded by credits to consumers' accounts, \$64,628.64; balance at close of year, \$1,066,972.04; interest accrued during year, \$64,831.42; interest paid during year, \$71,481.36. For number of deposits, see Table XL.

*Taxes Accrued.*— See schedule supporting Income Statement.

*Other Unfunded Debt.*— Wages accrued, \$113,689.50; Water accrued, \$2,066.40; total, \$115,755.90.

*Reserves.*— Accrued amortization of capital: Credit balance at beginning of year, \$8,945,686.57; credit during year (on the basis of 15 cents per M cu. ft. of gas sold, less actual cost of repairs), \$1,503,148.62; charges during the year (proportion of depreciation on equipment retired), \$47,821.19; credit balance at close of year, \$10,401,014.

Depreciation and contingencies: Credit balance at beginning of year, \$1,649,292.43; charges during the year (proportion of depreciation on equipment retired), \$46,059.75; credit balance at close of year, \$1,603,232.68.

Casualties and insurance reserve: Credit balance at beginning of year, \$105,481.10; credit during year, \$100,000; charges during year, \$33,661.01; credit balance at close of year, \$171,820.09.

INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues—sales of gas:				
Municipal street lighting.....	148,371,801	.75	\$111,232 99	D \$15,765 18
Lighting municipal buildings...	62,923,600	.75	47,192 76	D 4,529 29
Prepaid gas .....	401,909,317	.80	321,527 55	D 5,232 01
Commercial metered lighting...	11,646,674,775	.80	9,314,291 87	531,829 31
Other gas corporations.....	2,644,623,173	.50	1,322,311 59	92,875 10
<b>Total sales .....</b>	<b>\$14,904,502,666</b>		<b>\$11,116,556 76</b>	<b>\$599,177 93</b>

Miscellaneous revenues:

Rent of gas appliances.....	\$57,161 82	D \$1,159 39
Gas merchandise and jobbing.....	131,786 84	27,487 84
Sale of residuals and by-products.....	48,088 91	8,330 19
<b>Total miscellaneous revenues .....</b>	<b>\$237,037 57</b>	<b>\$34,658 64</b>

**Total operating revenues..... \$11,353,594 83 \$633,836 57**

	Cents per M cu. ft. <sup>12</sup>		
Operating expenses:			
Gas making labor.....	3.35	\$541,202 97	\$65,627 59
Boiler fuel .....	2.14	347,043 35	51,983 47
Generator fuel .....	7.10	1,148,637 18	111,871 11
Gas oil .....	12.57	2,032,908 16	104,511 21
Other supplies and expenses.....	1.31	211,324 40	25,801 96

<sup>12</sup> Includes \$66 663.80 bonus to employees, which the company considers a proper charge to Miscellaneous general expenses but which, if a gratuity, and in no sense a contractual obligation, should have been charged as an appropriation of Surplus.

<sup>13</sup> The ratios for net cost of gas in holder and preceding items are based on 16,175,516 M cu. ft. made; those for total production expense and following items on 12,259,879 M cu. ft. sold (exclusive of 2,044,623 M cu. ft. sold to subsidiary companies).



## 384 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Brooklyn Union Gas Company

INCOME STATEMENT — *Concluded*

	Cents per M cu. ft. <sup>12</sup>	Net amount for year	Increase or (D) decrease
<b>Operating expenses — <i>Concluded</i>:</b>			
Repairs at works.....	1.36	\$219,469 10	D \$7,327 62
Total works expense.....	27.83	\$4,500,585 16	\$351,968 32
Less residuals produced.....	1.31	<sup>13</sup> 211,589 09	D 7,884 51
Net cost of gas in holder.....	<sup>14</sup> 26.52	\$4,288,996 07	<sup>15</sup> \$359,852 83
Total production expenses.....	34.98	\$4,288,996 07	\$359,852 83
Transmission and distribution.....	10.88	1,327,431 41	121,893 50
Municipal street lighting.....	.01	747 98	D 471 18
Commercial administration .....	4.47	548,370 25	39,705 92
Promotion of business.....	.97	118,171 88	D 95 90
General (excluding items below).....	6.06	<sup>16</sup> 743,260 35	82,940 46
Total of foregoing.....	57.32	\$7,026,977 94	\$608,825 63
General amortization (reserved).....	12.26	1,503,148 62	115,636 03
Cost of manufacturing residuals sold.....	.13	<sup>17</sup> 15,774 13	D 14,731 59
Total (including amortization) .....	69.71	\$8,545,900 69	\$704,730 07
Uncollectible revenue .....	.34	41,299 44	D 6,706 16
Tax accruals .....	6.27	769,421 88	263,052 06
Miscellaneous rents .....	.08	9,626 00	D 875 00
Total of expenses, taxes, etc.....	76.40	\$9,366,248 01	\$960,200 97
Operating income applicable to corporate property.....		\$1,987,346 32	D\$326,364 40
Non-operating income: Miscellaneous rent revenues, \$5,330.40; interest on investments, \$18,600; on advances to associated companies, \$139,001.52; on bank balances, \$79,310.32; less non-operating revenue deductions, \$3,042.42.		239,199 82	7,033 16
Gross corporate income .....		\$3,226,546 14	D\$319,331 24
Deductions from gross income: Interest on funded debt, \$750,000; on consumers' deposits, \$64,831.42; on special franchise taxes, \$22,400.97; on obligations to associated companies, \$397.49 .....		837,629 88	8,811 82
Net corporate income .....		\$1,388,916 26	\$328,143 06

## CORPORATE SURPLUS

	Amount
Surplus December 31, 1915.....	\$6,049,207 02
Credit balance for year transferred from income account.....	1,388,916 26
Gas sales adjustment account.....	47,618 01
Bad debts collected.....	1,607 62
Various materials recovered.....	56,225 51
Sales of scrap.....	3,956 17
Inventory adjustments .....	<sup>18</sup> 2,105 89
Refund of Pennsylvania State tax on coal.....	22,354 72
Amounts overestimated on Federal tax for 1915.....	5,130 31
Sundry items.....	238 83
Total .....	\$7,577,355 84

<sup>12</sup> As shown by company. Excludes drip oil, the amount of which manufactured is not given but the amount of which sold is \$32,314.78.

<sup>14</sup> Net cost per M cu. ft. at stations is as follows: Citizens, 27.95; Fulton, 25.89; Nassau, 23.96; Williamsburgh, 25.22; Equity, 33.85; Metropolitan, 26.59.

<sup>15</sup> Constituent items shown above were computed by the Bureau of Statistics.

<sup>17</sup> [Under the provisions of the accounting order, this item should have been credited to Inventory adjustments — balance (Account 852-a) in operating expenses.]



The Brooklyn Union Gas Company

CORPORATE SURPLUS—Concluded

Amount

Expenses elsewhere unprovided for.....	<sup>18</sup> \$2,751 16	
Dividends declared on \$18,000,000 common stock, payable 1½ per cent April 1, 1916; 2½ per cent July 1, 1916; 1½ per cent October 1, 1916; 2½ per cent January 1, 1917.....	1,440,000 00	
Bad debts written off.....	7,146 26	
Loss on disposal of scrap carried in materials and supplies account pending sale.....	5,672 59	
Sundry items .....	66 20	
<b>Total deductions .....</b>	<b>\$1,455,636 21</b>	
<b>Surplus, December 31, 1916.....</b>	<b>\$6,121,719 63</b>	

*Municipal Street Lighting.*—9,261 incandescent lamps at 75 cents per M cu. ft.; gas per lamp hour, 3½ cu. ft. (3,950 lamp hours per year, New York City schedule); total consumption for the year, 148,371,801 cu. ft.; amount of revenue, \$111,232.99.

Gas Sold to Other Companies <sup>19</sup>

Company	Quantity (M cu. ft.)	Average price (cents)	Credit to revenue	Increase or (D) decrease
Newtown Gas Co.....	993,600	50	\$496,800 02	\$41,888 39
Richmond Hill & Queens County Gas Light Co.....	149,828	50	74,914 05	1,025 11
Jamaica Gas Light Co.....	230,161	50	115,080 68	9,923 42
Woodhaven Gas Light Co.....	821,684	50	160,842 11	11,526 18
Flatbush Gas Co.....	949,350	50	474,674 73	28,512 00
<b>Total .....</b>	<b>2,644,623</b>	<b>50</b>	<b>\$1,322,311 59</b>	<b><sup>20</sup> \$92,875 10</b>

*Merchandise and Jobbing Revenue.*—Receipts from sale of merchandise and from jobbing, \$510,104.63 (of which appliances were sold at cost price to associated companies as follows: Newtown Gas Co., \$33,375.47; Jamaica Gas Light Co., \$31,035.23; Flatbush Gas Co., \$40,766.58; total, \$105,177.28); cost of materials sold, \$378,317.79; gross profit, \$131,786.84, credited to revenue.

*Sale of Residuals and By-products.*—See Table IX.

*Operating Expenses.*—For details, see Table XXXV-B.

*Depreciation.*—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued Amortization of Capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to “General Amortization—Gas” and concurrent credit to “Accrued Amortization of Capital” of fifteen cents per M cu. ft. of gas sold [less the cost of actual repairs]. See note 19.

<sup>18</sup> Donations, \$2,486.16; rewards, \$165; sundries, \$100.

<sup>19</sup> [Point of delivery, gas mains for associated companies; point of measurement, consumers' meters.]

<sup>20</sup> This and constituent items shown above were computed by the Bureau of Statistics and Accounts.

## The Brooklyn Union Gas Company

Taxes <sup>21</sup>

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land .....	\$61,444 24	\$61,444 24	\$61,444 24	.....
Improvements on land.....	177,294 00	177,294 00	177,294 00	.....
Corporate real property.....	224 64	224 64	224 64	.....
Special franchise .....	382,720 00	382,720 00	.....	<sup>22</sup> \$1,066,680 85
Gross earnings .....	58,998 79	58,998 79	55,704 91	.....
Dividends .....	21,600 00	21,600 00	21,599 25	.....
Federal income .....	66,000 00	66,000 00	20,869 69	.....
<b>Total</b> .....	<b>\$768,281 67</b>	<b>\$768,281 67</b>	<b>\$337,136 73</b>	<b>\$1,066,680 85</b>

**Uncollectible Bills.**—Number of uncollectible accounts, 27,576; amount, \$126,580.45. Deposits applied thereto: Number, 20,491; amount, \$64,628.64; interest on deposits applied, \$4,534.52; recoveries, \$16,117.85; net amount charged to uncollectible bills, \$41,299.44. Amount of uncollectible bills on which above 20,491 deposits were held, \$96,322.88.

**Rent Revenue.**—Credited to Miscellaneous rent revenues: Dock privileges at foot of Hudson avenue, \$3,555; miscellaneous rents, \$1,775.40; total, \$5,330.40.

**Rent Charges.**—Charged to Miscellaneous rents: Jamaica Gas Light Co., land Beaver street and Church avenue, \$350; sundry owners of various properties, \$9,276; total, \$9,626.

## MISCELLANEOUS INFORMATION

**Works and Holders.**—Water Gas sets, 39; total rated 24-hour capacity, 74,100 M cu. ft.; increase in capacity during year due to installation of new engine, exhaustor, rotary meter, etc., 4,000 M cu. ft. (See Table II.) Holders, 27; capacity, 31,057 M. cu. ft. Relief holders, 9; capacity, 2,184 M cu. ft. (See Table IV.) For auxiliary works apparatus, see Table III.

**Mains.**—Transmission pipe line, length in feet, 315,877; laid within year, 1,461; taken up, 1,638; net decrease during year, 177; distribution pipe line, length in feet, 5,042,424; laid within year, 91,598; taken up, 10,022; net increase during year, 72,576. (See Table V.)

**Services.**—Number available at close of year, 138,606; added during year, 2,208; removed during year, 1,139; net increase, 1,069. (See Table VI.)

**Meters.**—Number of consumers' meters in service at end of year (excluding 17,904 set but locked or cut out), 420,962; net increase during year, 15,964; total owned at close of year, 445,528; number bought during year, 23,544; unrecorded meters found, 15; retired, 12,774; "delivered to works," 1; net increase during year, 10,784. (See Tables VII and VIII.)

**Gas Made and Sold (cu. ft.).**—On hand at beginning of year, 33,792,000; made during year, 16,175,516,000; sold to other companies, 2,644,623,173; used by respondent, 70,771,270; sold to public, 12,259,879,493; on hand at end of year, 35,959,000; unaccounted for, 1,198,075,064. (See Tables XI–XIII.)

**Materials and Residuals.**—Contract price of gas oil, 3.0345 cents for 171,000,000 gals.; received during year, 73,432,372 gals.; contract period expired prior to delivery of all oil contracted for. For details of materials consumed, see Table IX.

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of salaried officers, 11; total compensation during the year, \$84,000. Number of all other employees, second week in December, full time, 3,043, part time, 220; total compensation paid to officers and employees during the year, \$3,028,964.45 (including \$16,921.21, charged to Subsidiary Companies). (See Tables XXX–XXXIV.)

**Officers.**—President, James H. Jourdan; Vice-Presidents, Wm. G. Rockefeller, Arthur F. Staniford; Secretary, F. B. Jourdan; Assistant Secretaries, H. E. McGowan, F. R. Wogan; Treasurer, E. R. Chapman; Assistant Treasurers, J. H.

<sup>21</sup> In addition, there was a tax of \$1,140.21 paid by the Jamaica Gas Light Co. and charged to respondent as part of rental.

<sup>22</sup> Portion of taxes from 1910 to 1915 and total tax of 1916. These figures exclude interest of \$34,348.37 on 1914, 1915 and 1916 taxes; interest on taxes for prior years is "not figured."

**The Brooklyn Union Gas Company**

Benedict, Herbert Wellington and T. P. Payne; Auditor, James Gilmer; Assistant Auditor, T. P. Payne; Attorney or General Counsel, Cullen & Dykman; Claim Agent, Geo. M. Kirchmer; Chief Engineer, James H. Jourdan; Purchasing Agent, Geo. W. Gatehouse.

*Directors.*—Wm. Rockefeller, David G. Legget, Elverton R. Chapman, Wm. G. Rockefeller, Henry H. Rogers, James H. Jourdan, Robert L. Pierrepont.

*Main Business Office.*—176 Remsen street, Brooklyn, N. Y.

Report verified by A. F. Stanford, Vice-President, April 16, 1917.

**ADDENDUM****EQUITY GAS COMPANY**

The Brooklyn Union Gas Co., by virtue of its ownership of securities, holds the physical property of the Equity Gas Co. without formal lease. The latter filed an annual report for inchoate and dormant companies. Facts not taken therefrom appear in documents in the Commission's files.

*Corporate History.*—The Equity Gas Company was incorporated on May 29, 1896, to take and possess the property and franchise of the Equity Gas Light Company of the Eastern District of the city of Brooklyn. The latter company was incorporated on January 23, 1874, and operated, under a franchise granted by the Legislature on April 9, 1874, until 1896. The company having defaulted in interest payments on its bonds, the Farmers' Loan and Trust Company, trustee, commenced foreclosure proceedings, and on February 29, 1896, the Supreme Court ordered the sale of the property covered by the two mortgages. The deed of sale dated May 1, 1896, states that on March 31, 1896, the property was sold to the highest bidder, John Alfred Prigge, Jr., for the sum of \$100,000, and that he assigned the same to Henry P. Chilton, by whom the payment was made. Prior to the foreclosure proceedings a plan of agreement had been made between Henry P. Chilton, Arthur Reed, and George R. Evans, which provided that the purchaser at the foreclosure sale should, with his two associates, organize a new corporation to be known as the Equity Gas Company, with a capital stock of \$250,000 and a funded debt of \$250,000, which stock and bonds were to be issued by the company in consideration of the property and franchises vested in it. On May 22, 1896, in pursuance of this plan, Henry P. Chilton sold the property which he had purchased at the foreclosure sale to the Equity Gas Company, which company, however, did not file its certificate of incorporation with the Secretary of State until May 29, 1896. The Brooklyn Union Gas Company reports that it obtained possession of the securities of this company on May 31, 1897.

On May 10, 1909, the Brooklyn Union petitioned the Commission for permission to extinguish the corporate existence of the Equity through merger, but after the first hearing withdrew the application (Case No. 1107).

*Securities Issued.*—Capital stock, 2,500 shares of a par value of \$100 each, \$250,000; bonds, \$250,000; issued July 1, 1896; date of maturity, January 1, 1916; interest, 5 per cent, payable January and July.

*Property Owned.*—"The Equity Gas Company owns a gas plant in the Borough of Brooklyn, situate on the south side of Maspeth avenue, and the west side of Porter avenue, in the Borough of Brooklyn, City of New York, and the property consists of a carburetted water gas manufacturing plant with one holder of a capacity of 450,000 cubic feet. This plant is in the possession of the Brooklyn Union Gas Company and has been since May, 1896. The Brooklyn Union Gas Company is manufacturing gas at this plant [but the company's report shows no such holder in use]. The Equity Gas Company owns no gas mains in the streets and gas manufactured at the plant of the Equity Gas Company is distributed by The Brooklyn Union Gas Company through the mains of the latter company. The Equity Gas Company has never sold any gas to consumers; has never kept any books of account." Petition for merger of Equity Gas Company by The Brooklyn Union Gas Company, May 10, 1909.)

The gas works above mentioned have a 24-hour capacity of 2,100,000 cubic feet of gas and are more fully described in the report of The Brooklyn Union Gas Company (see Tables I, III and IV). The original cost of the plant has not been reported to the Commission, but the expenditures made thereon by The Brooklyn

The Brooklyn Union Gas Company

Union Gas Company and charged to its fixed capital accounts have been reported as follows :

"Fixed Capital December 31, 1908" (no changes during the year)....	\$26,061 09
Fixed Capital installed since December 31, 1908 :	
Installed 1909-1915 .....	\$1,563 95
Installed in 1916 .....	2,634 76
	<u>4,198 71</u>
Total .....	<u>\$30,259 80</u>

THE BRUSH ELECTRIC ILLUMINATING COMPANY OF NEW YORK  
LESSOR

*History.*—Incorporated in February, 1881, and obtained its franchise from the City of New York [on May 3, 1881].

[The company is not operating. In an agreement dated June 25, 1900, it turned over all of its plant to the New York Edison Co., which plant has since then been sold for junk. The company has no apparatus or machinery of any kind.] <sup>1</sup>

The New York Edison Co. supplies the consumers of this company with electric current under an operating agreement dated May 2, 1904 [superseding the agreement dated June 25, 1900] amended November 23, 1905, and renewed for 10 years from May 1, 1914.

Sole control of this company is held by the United Electric Light and Power Co., through ownership of its entire capital stock, acquired in 1892 [which is pledged to Union Trust Co., trustee, under the mortgage of United Electric Light and Power Co., dated June 15, 1894].<sup>1</sup>

*Stockholders and Members.*—Total voting power of all members, 9,990; each holder of \$100 par value having one vote. Total number of stockholders, February 28, 1916, 11, all resident in New York State. Votes cast at last general meeting, March 13, 1916, 9,989, of which Lewis B. Gawtry cast 9,940, in behalf of United Electric Light and Power Co., Benjamin Whiteley, 25; L. A. Coleman, 5; George M. Moore, 5; Henry M. Brundage, 5; Geo. H. Church, 5; Lewis B. Gawtry, 1; Frank W. Smith, 1; each in behalf of himself.

*Important Changes During the Year.*—There were no important changes during the year. No additional franchises or rights were acquired.

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$46,326 68	Cash .....	\$18,788 21	D \$32,538 47
864 27	Accounts receivable from associated companies <sup>2</sup> .....	4,761 37	3,897 10
5,481 73	Insurance participation certificates...	5,551 54	69 81
1,312,059 49	"Fixed Capital Dec. 31, 1908".....	1,311,795 28	D 264 21
8,288 39	Fixed capital installed since 1908....	8,288 39	.....
1,320,347 88	Total fixed capital.....	1,320,083 67	D 264 21
<u>\$1,373,020 56</u>	Total .....	<u>\$1,344,184 79</u>	<u>D \$28,835 77</u>
	LIABILITIES SIDE		
\$15,153 01	Taxes accrued .....	\$547 21	D \$14,605 80
275,000 00	Matured funded debt unpaid <sup>3</sup> .....	275,000 00	.....
75 00	Consumers' deposits .....	75 00	.....
125,000 00	Accounts payable to associated com- panies <sup>4</sup> .....	90,000 00	D 35,000 00

<sup>1</sup> From documents filed with the Commission.  
<sup>2</sup> In 1915, due from United Electric Light & Power Co., \$750, and from the New York Edison Co., \$114.27; in 1916, due from United Electric Light & Power Co., \$790, and from the New York Edison Co., \$3,971.37.  
<sup>3</sup> Guaranteed by the United Electric Light & Power Co.  
<sup>4</sup> To United Electric Light & Power Co. interest, 6 per cent.

## The Brush Electric Illuminating Company of New York

BALANCE SHEET — *Concluded*

December 31, 1915		December 31, 1916	Increase or (D) decrease
<b>LIABILITIES SIDE—<i>Concluded</i></b>			
\$1,469 31	Interest accrued on unfunded debt....		D \$1,469 31
164,664 42	Renewal and contingency reserve....	\$186,833 95	22,169 53
5,481 73	Casualties and insurance reserve....	5,551 54	69 81
999,000 00	Common stock .....	999,000 00	.....
212,822 91	Corporate deficit .....	212,822 91	.....
<hr/>		<hr/>	
\$1,373,020 56	Total .....	\$1,344,184 79	D \$28,835 77
<hr/>		<hr/>	<hr/>

*Contingent Liabilities.*— None.

Assessed valuation for 1916 taxes:

Real property outside streets and public places:

Land .....	\$80,000
Improvements: .....	80,000
Real property (tangible and intangible) in streets.....	279,000

"*Fixed Capital, December 31, 1908.*"— Withdrawn during the year, General construction, \$264.21.<sup>1</sup> The company reports the balance to consist of the following: Patents and charters, \$537,776.50; general construction, \$241,290.36; machinery and fixtures, \$238,517.60; real estate and buildings, \$138,057.07; horses and wagons, \$832.39; office furniture, \$5,920.62; city pole lines, \$149,400.74; total, \$1,311,795.28.

*Fixed Capital Installed since December 31, 1908.*— Land, \$155.55; general structures, \$8,132.84; total, \$8,288.39. No change during year.

*Capital Stock.*— Authorized by company, 10,000 shares common stock of a par value of \$1,000,000, of which 9,990 shares were issued for property and cash. Dividends declared or paid during year, none.

*Mortgage Bonds Matured.*<sup>2</sup>— First mortgage 5 per cent bonds were authorized to the amount of \$300,000, of which 275,000 were issued for property and cash, in 1883, maturing in 1899. Interest is booked at the rate of 6 per cent per annum, payable January and July; accrued charge<sup>3</sup> to income and paid during year, \$16,500. Trustee, Central Trust Company of New York.

*Taxes Accrued.*— See schedule supporting Income Statement.

*Reserves.*— Renewal and contingency reserve (established January, 1908), credit balance at beginning of year, \$164,664.42; credits during year, \$22,169.53; balance, December 31, 1916, \$186,833.95.

Insurance participation reserve; credit balance at beginning of year, \$5,481.73; credits during year, \$69.81; credit balance, December 31, 1916, \$5,551.54.

## INCOME STATEMENT

	Net amount for year	Increase or (D) decrease
<b>Non-operating revenue:</b>		
Rent ("Service of consumers" by New York Edison Company) .....	\$47,656 00	.....
Miscellaneous rent revenues.....	9,000 00	.....
Interest revenues (on insurance participation certificates)	331 00	\$168 34
<hr/>	<hr/>	<hr/>
Total non-operating revenues.....	\$56,987 00	\$168 34
<hr/>		
<b>Non-operating revenue deductions:<sup>1</sup></b>		
Salaries of general officers.....	\$1,000 00	.....
Insurance .....	131 05	D \$5 65
General law expenses.....	1,960 00	D 40 00
Interest expense .....	14 35	D 821 49
Miscellaneous non-operating expenses.....	1,038 33	D 131 93
Non-operating taxes .....	8,755 91	1,049 89
<hr/>	<hr/>	<hr/>
Total .....	\$12,899 64	\$50 82
<hr/>	<hr/>	<hr/>
Non-operating income .....	\$44,087 36	\$117 52
<hr/>	<hr/>	<hr/>

<sup>1</sup> Represents 8 subsidiary connections transferred to the New York Edison Co. The Company has remaining approximately 983 subsidiary connections.

<sup>2</sup> Guaranteed by the United Electric Light and Power Co. [and owned by the Consolidated Gas Co.]

<sup>3</sup> Corrected, see *Depreciation*.

The Brush Electric Illuminating Company of New York  
INCOME STATEMENT — *Concluded*

Deductions from income:	Net amount for year	Increase or (D) decrease
Interest on matured bonds.....	\$16,500 00	.....
Interest on loan from United Electric L. & P. Co.....	6,362 46	D \$1,137 54
Total . . . . .	\$22,862 46	D \$1,137 54
Net corporate income.....	\$21,224 90	\$1,255 06

CORPORATE DEFICIT

Deficit, December 31, 1915.....	\$212,822 91
Appropriation to "Renewal and contingency" reserve <sup>1</sup> .....	22,169 53
Adjustment; interest paid New York Edison Co. on old city lighting contract . . . . .	425 19
Total . . . . .	\$235,417 63
Balance for year transferred from income.....	\$21,224 90
Old balance found in deposit with New York Trust Co.....	1,369 82
	22,594 72
Deficit, December 31, 1916,.....	\$212,822 91

*Depreciation.*— The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. This company has never filed a rule of depreciation with the Commission. It charges an account "Amortization" under non-operating revenue deductions and concurrently credits "Renewal and Contingency" reserve. The charge is here excluded from expenses and is transferred to Surplus as an appropriation.

Taxes

CLASS OF TAX	Levied and charged to income	Amount paid	Due and unpaid
Lands . . . . .	\$1,632 00	\$1,632 00	.....
Improvements on lands.....	612 00	612 00	.....
Special franchise . . . . .	5,691 60	<sup>a</sup> 20,597 40	.....
Gross earnings, state.....	284 10	284 10	.....
Federal income . . . . .	536 21	<sup>b</sup> 236 21	.....
Total . . . . .	\$8,755 91	\$23,361 71	.....

*Miscellaneous Rent Revenues.*— Four-story and basement building, 208–210 Elizabeth street, from The United Electric Light & Power Company, \$9,000.  
*Poles.*— Owned at close of year, 23 heavy wood and 15 iron.

<sup>1</sup> Corrected, see *Depreciation*.  
<sup>a</sup> Taxes from 1913 to 1916, both inclusive.  
<sup>b</sup> For year 1915.



The Brush Electric Illuminating Company of New York

**Feeders and Mains.**— Underground, 151,383 feet; overhead, 3,000 feet. No change during year.

**Services.**— Underground, at beginning of year, 618; removed during year, 2; at close of year, 610; average length 30 feet; also 373 "dead" services, 11,190 feet.

**Officers.**— President, George H. Church; Secretary, Frank W. Smith; Treasurer, Benjamin Whiteley.

**Directors.**— George H. Church, Benjamin Whiteley, Robert A. Carter, George B. Cortelyou, W. R. Addicks, Lewis B. Gawtry, Frank W. Smith.

**Main Business Office.**— 130 East 15th street, New York City, N. Y.

Report verified by Benjamin Whiteley, Treasurer, April 13, 1917.

CENTRAL UNION GAS COMPANY

**History.**— Incorporated July 13, 1897, under the Transportation Corporations Law. The company supplies coal and water gas in the 23d ward of The Bronx.

Respondent owns 7,600 shares [out of a total of 15,000 shares] of capital stock of the Northern Union Gas Company. (*See Miscellaneous Investments.*)

The entire capital stock of this company, with the exception of 35 shares [held for the purpose of qualifying seven directors], was acquired March 11, 1898, by the New Amsterdam Gas Company [a subsidiary company of the Consolidated Gas Company of New York].

**Stockholders and Members.**— Total voting power of all members, 35,000; each holder of \$100 par value of stock having one vote. Number of votes cast at last general meeting, January 17, 1916, 35,000; of which George W. Doane cast 5 in behalf of himself and 34,965 for the New Amsterdam Gas Company, and of which W. H. Bradley cast 30 (5 in behalf of himself and 25 in behalf of other members).

**Important Changes during the Year.**— None. No additional powers or franchises were acquired.

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$1,252,624 22	Cash . . . . .	\$163,230 95	D \$1,089,393 27
38,199 53	Accounts receivable from City of New York (for gas) . . . . .	14,638 71	D 23,560 82
80,516 10	Consumers' accounts receivable . . . . .	80,164 70	D 351 40
65,529 61	Accounts receivable from associated companies . . . . .	81,202 55	15,672 94
129,430 09	Other accounts receivable . . . . .	133,405 62	3,975 53
50 95	Interest and dividends receivable . . . . .	11,849 21	11,798 26
1,950 00	Special deposits for coupons . . . . .	1,475 00	D 475 00
.....	Special deposit with National City Co. . . . .	1,650,000 00	1,650,000 00
1,529 10	Prepayments . . . . .	15 25	D 1,513 85
145,792 73	Materials and supplies . . . . .	189,879 68	44,086 95
255,100 00	Stocks of associated companies . . . . .	255,100 00	.....
70,741 88	Other investment securities . . . . .	74,850 68	4,108 80
8,967,384 45	"Fixed Capital, Dec. 31, 1908" . . . . .	8,958,796 30	D 8,588 15
1,545,164 09	Fixed capital installed since 1908 . . . . .	1,627,921 81	82,757 72
10,512,548 54	Total fixed capital (without deduction of depreciation) . . . . .	10,586,718 11	74,169 57
1,160,000 00	Temporary advances to associated companies . . . . .	1,110,000 00	D 50,000 00
<u>\$13,714,012 75</u>	<u>Total . . . . .</u>	<u>\$14,352,530 46</u>	<u>\$638,517 71</u>
	LIABILITIES SIDE		
\$102,359 05	Taxes accrued . . . . .	\$128,527 55	\$26,168 50
186,287 63	Consumers' deposits . . . . .	190,801 68	4,514 05
76,690 43	Accounts payable to associated companies . . . . .	88,290 50	11,600 07

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Central Union Gas Company			
BALANCE SHEET — Concluded			
December 31, 1915	LIABILITIES SIDE — Concluded	December 31, 1916	Increase or (D) decrease
\$122,219 16	Miscellaneous accounts payable.....	\$123,241 02	\$1,021 86
2,249 53	Interest accrued on funded debt.....	1,774 53	D 475 00
31,812 36	Interest accrued on unfunded debt...	39,203 34	7,390 98
5,605 12	Other unfunded debt.....	5,080 33	D 544 79
3,500,000 00	Mortgage bonds .....	3,500,000 00	.....
55,000 00	Miscellaneous funded debt.....	55,000 00	.....
1,573,925 31	Reserve for "Contingency".....	<sup>1</sup> 1,704,513 82	130,588 51
13,758 06	Reserve for renewals and replace- ments — plant withdrawn from service. ....	<sup>1</sup> 79,882 85	66,074 79
128,922 39	Reserve for accrued amortization of capital .....	<sup>1</sup> 128,922 39	.....
77,781 53	Casualties and insurance reserve.....	81,890 33	4,108 80
3,500,000 00	Common stock .....	3,500,000 00	.....
4,337,402 18	Corporate surplus .....	4,725,472 12	388,069 94
<u>\$18,714,012 75</u>	<u>Total .....</u>	<u>\$14,852,530 46</u>	<u>\$638,517 71</u>

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places.....	\$6,171,462 54	\$5,996,686 84
Real property in streets — tangible .....	1,398,297 65	1,398,297 65
Intangible property exclusive of franchises.....	.....	3,291,511 57
Tangible personal property.....	1,903,353 52	1,903,353 52

Assessed valuation for 1916 taxes:

	Bronx Borough
Real property outside streets and public places:	
Land .....	\$776,500 00
Improvements .....	1,373,900 00
Real property (tangible and intangible) in streets.....	1,840,000 00
Tangible personal property.....	300,000 00

DETAILS OF ASSETS AND LIABILITIES

"Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31 1916
Real estate, property rights, franchise and good will.....	\$6,477,320 37	.....	\$6,477,320 37
Buildings .....	381,369 10	.....	381,369 10
Apparatus .....	1,171,538 75	\$3,465 68	1,168,073 07
Street mains .....	514,917 73	.....	514,917 73
Services .....	91,905 33	885 43	91,019 90
Meters .....	299,224 95	1,395 39	297,829 56
Cocks and connections.....	21,208 94	397 80	20,811 14
Furniture and fixtures.....	394 16	.....	394 16
Tools and implements.....	1,013 50	202 70	810 80
Horses, wagons and harness.....	1,936 75	.....	1,936 75
Automobiles and accessories.....	271 93	.....	271 93
Gas stoves on rental.....	6,282 94	2,241 15	4,041 79
<u>Total .....</u>	<u>\$8,967,384 45</u>	<u>\$8,588 15</u>	<u>\$8,958,796 30</u>

<sup>1</sup> See Depreciation, page 398.



Central Union Gas Company

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land occupied by gas works.....				\$12,728 51
Other land .....				113,086 12
General structures .....	\$1,838 40			248,937 81
General equipment .....	4,593 55		\$675 00	25,229 42
Works and station structures.....	282 85			34,872 51
Holders .....				871 75
Furnaces, boilers and accessories..				11,211 83
Steam engines .....				6,877 37
Miscellaneous power plant equip- ment .....				2,171 08
Benchs and retorts.....				2,062 29
Water gas sets and accessories....				445 49
Purification apparatus .....	31 44			71,385 00
Accessory equipment at works....	1,168 31			47,657 85
Trunk lines and mains.....	2,597 62			239,197 91
Gas services .....	6,138 18			94,805 29
Gas meters .....	26,264 00		227 55	361,709 80
Gas engines and appliances.....	35,735 26			338,453 13
Gas tools and implements.....	2,467 37		2,990 53	11,962 11
Engineering and superintendence.	7,400 10			7,400 10
Interest during construction.....	Cr. 1,361 23			Cr. 2,643 56
Total .....	\$86,650 80		\$3,893 08	\$1,627,921 81

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Cost of equipment retired	Amount of salvage charged to material	Amount charged to renewals and replacements
Scrubbers .....	\$2,500 00	\$164 48	\$2,335 57
Pumps — general .....	150 00		150 00
Ammoniacal liquor tanks.. ..	815 68	193 56	622 12
Gas services .....	885 43		885 43
Gas meters and connections.....	2,020 74		2,020 74
Gas appliances .....	2,241 15		2,241 15
General equipment .....	675 00		675 00
Tools and implements.....	3,193 23		3,193 23
Total .....	\$12,481 23	\$357 09	\$12,123 24
Plus cost of dismantling apparatus.....			155 07
Total charged .....			\$12,278 31

Miscellaneous Investments.— Stocks of associated companies, held free: Capital stock, Northern Union Gas Co., par value, \$760,000; money cost and amount at which carried on books, \$250,000; income accrued during year, none; capital stock, Municipal Lighting Co., Inc., par value, \$5,100; money cost and amount at which carried on books, \$5,100; income accrued during year, none.

Other investment securities held free: Fire Insurance Participation Certificates, par value and amount at which carried on books, \$74,850.68; income accrued during year, \$4,367.78.

Bills and Accounts Receivable from Associated Companies.— Temporary advances: New Amsterdam Gas Co., advances during year, \$100,000; reimbursed during year, \$150,000; amount owing at close of year, \$1,100,000; interest accrued and received during the year, rate, 6 per cent, \$65,368.87; Municipal Lighting Co., Inc., no advances or reimbursements during year; balance at close of year, \$10,000; interest accrued during the year, \$600; received, \$600.13.

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Central Union Gas Company

Accounts receivable: Northern Union Gas Co., \$67,626.09; Consolidated Gas Co., \$9,881.93; Astoria Light, Heat & Power Co., \$3,355.04; Westchester Lighting Co., \$228.76; Standard Gas Light Co., \$91.23; Municipal Lighting Co., Inc., <sup>2</sup>\$70.32; total, \$81,253.37.

Miscellaneous Accounts Receivable.—Lexington Avenue subway (contractors), \$85,138.57; miscellaneous, \$48,267.05; total, \$133,405.62.

Prepayments.—Taxes, \$15.25.

Materials and Supplies

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal (long tons).....	3,820.75	\$3.399	\$12,988 11
Anthracite steam coal (long tons).....	13,495.64	5.858	72,310 91
Anthracite gas coal (long tons).....	2,391.63	4.721	11,291 12
Gas oil (gallons).....	396,276	.0305	12,086 42
Drip oil (gallons).....	11,000	_____	275 00
Carbon (lbs.) .....	197,728	_____	1,977 28
Iron oxide (bushels).....	7,520	_____	1,425 56
Coke and breeze (short tons)....	521.975	_____	1,659 43
Coal gas tar (gallons).....	31,324	_____	861 41
Water gas tar (gallons).....	40,395	_____	807 90
Sulphate of ammonia (lbs.).....	25,804	_____	474 78
Shavings (bales) .....	514	_____	151 55
Gas ranges and miscellaneous appliances (number) .....	9,625	_____	31,975 49
Cast-iron pipe fittings .....	_____	_____	21,746 44
Wrought-iron pipe and fittings.....	_____	_____	5,141 67
Materials and supplies, station.....	_____	_____	14,706 61
Total .....	_____	_____	\$189,879 68

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mort- gage bonds	PURCHASE MONEY MORTGAGES	
Nominal date of issue.....	_____	Aug. 16, 1897	May 28, 1901	May 18, 1904
Date of maturity.....	_____	Aug. 16, 1927	Nov. 28, 1919	Nov. 18, 1919
Interest rate and dates.....	_____	5%, J. & J.	5%, J. & D.	5%, M. & N.
Denominations .....	1 share = \$100	\$1,000	_____	_____
Authorized by company.....	\$3,500,000	3,500,000	\$20,000 00	\$35,000 00
By public authority.....	3,500,000	3,500,000	_____	_____
Actually issued prior to year.	3,500,000	3,500,000	20,000 00	35,000 00
Cash realized .....	_____	<sup>2</sup> 270,000	20,000 00	35,000 00
Property consideration .....	3,500,000	( <sup>2</sup> )	.....	.....
Amount actually outstanding.	3,500,000	3,500,000	20,000 00	35,000 00
Interest accrued and dividends declared .....	_____	175,000	1,000 00	1,750 00
Interest charged to income....	_____	175,000	1,000 00	1,750 00
Interest and dividends paid... ..	_____	175,475	1,000 00	1,750 00
Interest and dividends not due .....	_____	_____	91 34	208 1 <sup>2</sup>
Interest and dividends ma- tured and unpaid.....	_____	1,475	.....	.....
Trustees under mortgage.....	_____	Central Trust Co.	_____	_____

<sup>2</sup> Includes \$50.82 shown on the balance sheet under Interest and dividends receivable.

<sup>3</sup> "More than 92 per cent of the respondent's bonds were issued directly for its plant and property and securities of other companies, the remainder \$250,000 were sold for cash at 108, producing \$270,000 and the proceeds devoted to plant and property accounts."

Central Union Gas Company

Accounts Owning to Associated Companies

New Amsterdam Gas Co....	\$52,090 36	Northern Union Gas Co.....	\$806 36
Consolidated Gas Co.....	15,538 84	Astoria Light, Heat & Power	
East River Gas Co.....	10,714 14	Co. ....	512 60
Standard Gas Light Co.....	7,418 96		
Municipal Lighting Co., Inc.	1,209 24	Total .....	\$88,290 50

**Consumers' Deposits.**—Balance at beginning of year, \$186,287.63; added during year, \$72,910; refunded during year, \$68,395.95; balance at close of year, \$190,801.68; interest accrued during year, \$9,735.37; paid during year, \$9,193.69. For number of deposits, see Table XL.

**Miscellaneous Accounts Payable.**—Coal bills, \$22,164.50; gas oil bills, \$42,001.41; due on account, 20-cent rebates, \$29,189.75; miscellaneous, \$29,885.36; total, \$123,241.02.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Other Unfunded Debt.**—Wages accrued, \$984.50; suspense items representing bills not yet in hand, \$4,075.83; total, \$5,060.33.

Reserves

	Credit balance Dec. 31, 1915	Credits dur- ing year	Debits dur- ing year	Credit balance Dec. 31, 1916
Contingency <sup>4</sup> .....	\$1,573,925 31	\$130,588 51	.....	\$1,704,513 82
Renewals and replacements—				
plant withdrawn from service <sup>4</sup>	13,758 06	78,353 10	\$12,278 31	79,832 85
Accrued amortization of capital <sup>4</sup>	128,922 39	.....	.....	<sup>5</sup> 128,922 39
Employees' insurance .....	7,039 65	.....	.....	7,039 65
Fire insurance participation.....	70,741 88	4,108 80	.....	74,850 68

INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or <sup>6</sup> (D) decrease
Operating revenues — sales of gas :				
Municipal street lighting.....	1,041.8	\$0.75	\$781 35	D \$15,502 88
Lighting municipal buildings...	9,840.2	.75	7,380 12	D 273 36
Prepaid gas .....	766,759.9	.80	613,407 91	22,279 49
Commercial metered lighting...	1,834,128.2	.80	1,467,296 64	20,542 02
Commissions on others' gas.....	.....	.....	8,799 32	1,633 94
	2,611,770.1	.....	\$2,097,665 34	\$28,679 21

Miscellaneous revenues: Rent of gas appliances, \$166,945.67; gas merchandise and jobbing revenue, <sup>7</sup> \$10,886.44; joint gas rent revenue, <sup>8</sup> \$74,289.29; interest on bank balances, \$24,463.01; on insurance participation certificates, \$4,367.78; other interest, \$45.31; rents, \$5,544.41..... 286,541 91 23,431 33

Total operating revenues..... \$2,384,207 25 \$52,110 54

		Cen's per M cu. ft. <sup>9</sup>		
Operating expenses:				
Gas making labor.....		2.89	\$88,475 25	D \$10,591 83
Boiler fuel .....		2.03	62,087 43	9,551 77
Gas coal and coke under retorts.....		5.10	156,131 87	D 146,071 22

<sup>4</sup> See *Depreciation*, page 398.

<sup>5</sup> Represents excess of estimated repairs over cost of actual repairs during years 1909 to 1914, inclusive. See *Depreciation* regarding company's procedure and its failure to make proper entries in respect of this account.

<sup>6</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>7</sup> Receipts from sale of merchandise and from jobbing, \$200,279.61; less cost of materials sold, \$189,393.17.

<sup>8</sup> See *Joint facilities*.

<sup>9</sup> The ratios for net cost of gas in holder and preceding items are based on 3,059,204 M cu. ft. made; those for total production expenses and following items on 2,611,770 M cu. ft. sold to the public.

# 396 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Central Union Gas Company INCOME STATEMENT — *Concluded*

	Cents per M cu. ft.	Net amount for year	Increase or (D) decrease
Generator fuel .....	5.96	\$182,277 68	\$55,762 83
Gas oil .....	11.58	354,391 28	50,398 73
Other supplies and expenses.....	1.63	49,809 72	3,176 22
Repairs at works.....	2.52	76,985 59	12,646 39
<b>Total works expense.....</b>	<b>31.71</b>	<b>\$970,158 82</b>	<b>D \$25,127 11</b>
<b>Less residuals produced.....</b>	<b>6.75</b>	<b>Cr. 206,481 61</b>	<b>D 97,357 08</b>
<b>Net cost of gas in holder.....</b>	<b>24.96</b>	<b>\$763,677 21</b>	<b><sup>10</sup> \$72,229 97</b>
<b>Deduct charges to Northern Union Gas Co.:</b>			
For gas made.....	—	<sup>11</sup> 445,755 48	48,955 89
For carrying charges on New Amsterdam Gas Co.'s manufacturing plant.....	—	<sup>12</sup> 71,489 81	10,564 62
<b>Add charges by New Amsterdam Gas Co.:</b>			
For gas made .....	—	<sup>13</sup> 357,762 16	32,616 41
For carrying charges on New Amsterdam Gas Co.'s manufacturing plant .....	—	<sup>14</sup> 185,659 70	24,339 70
<b>Total production expenses.....</b>	<b>30.24</b>	<b>\$789,953 83</b>	<b>\$69,665 57</b>
Use of distribution system.....	7.13	<sup>15</sup> 186,332 62	63,401 06
Distribution expenses .....	8.56	<sup>16</sup> 223,456 61	11,177 11
Municipal street lighting.....	.01	215 17	584 42
Commercial administration .....	4.52	117,937 92	4,597 10
Promotion of business.....	2.19	57,097 16	4,378 91
General expenses (excluding depreciation).....	4.28	111,844 89	D 6,872 82
<b>Total of foregoing.....</b>	<b>56.93</b>	<b>\$1,486,738 20</b>	<b>\$146,931 35</b>
<b>Renewals and replacements — plant withdrawn from service (reserved)<sup>18</sup>.....</b>	<b>3.00</b>	<b>78,353 10</b>	<b>973 92</b>
<b>Total (including amortization)<sup>19</sup>.....</b>	<b>59.93</b>	<b>\$1,565,091 30</b>	<b>\$147,905 27</b>
Uncollectible revenues .....	.11	2,935 18	D 3,719 50
Tax accruals .....	5.00	<sup>16</sup> 130,570 26	35,679 99
<b>Total of expenses, taxes, etc.....</b>	<b>65.04</b>	<b>\$1,698,596 74</b>	<b>\$179,865 76</b>
<b>Operating income applicable to corporate property.....</b>		<b>\$685,610 51</b>	<b>D \$127,755 22</b>
<b>Non-operating income: Interest on special deposit with National City Company (rate 3½ per cent), \$11,798.39; on advances to New Amsterdam Gas Co., \$65,368.87; on ad- vances to the Municipal Lighting Co., \$600; total, \$77,767.26; .less, non-operating taxes, \$3,033.79.....</b>		<b>74,733 47</b>	<b>18,907 23</b>
<b>Gross corporate income.....</b>		<b>\$760,343 98</b>	<b>D \$108,848 00</b>
<b>Deductions from gross income: Interest on funded debt, \$177,750; on consumers' deposits, \$9,735.37; on unpaid taxes,<sup>16</sup> \$6,849.30 .....</b>		<b>194,334 67</b>	<b>D 2,676 39</b>
<b>Net corporate income (corrected)<sup>17</sup>.....</b>		<b>\$566,009 31</b>	<b>D \$106,171 61</b>

<sup>10</sup> Constituent items shown above were computed by the Bureau of Statistics and Accounts.

<sup>11</sup> See *Intercompany Purchases, Sales, etc.*

<sup>12</sup> See *Joint facilities.*

<sup>13</sup> Includes \$3,168.98 for rents which the company states will hereafter be reported in the income account as Miscellaneous rents.

<sup>14</sup> [The company makes no charge to the operating expense account, "General amortization." Instead it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service" for which concurrent credit is made to "Renewals and replacements — plant withdrawn from service" reserve. See *Depreciation*, page 398.

<sup>15</sup> See note 23.

<sup>17</sup> [The company reports a net corporate income for the year of \$428,254.26; see note 18.]

Central Union Gas Company

[Appropriations of net corporate income: "Contingency" reserve, \$130,588.51; to employees for "faithful and efficient services," \$7,166.54. See *Corporate Surplus*.]<sup>18</sup>

	CORPORATE SURPLUS	Amount
Surplus, December 31, 1915.....		\$4,337,402 18
Balance for year transferred from income (corrected).....		566,009 31
Refund of Pennsylvania State tax on coal.....		836 86
Final payment of interest from City of New York on municipal lighting bills .....		5,816 90
For reversal of charges for manufacturing plant capacity of the New Amsterdam Gas Co., together with the use of distributing system for the last quarter of 1915.....		42,729 99
For reversal of charges for use of distributing system and Kingsbridge holder owned by the Consolidated Gas Co. for the last quarter of 1915 .....		43,242 84
For reversal of charges for use of distributing system owned by the Standard Gas Light Co. for the last quarter of 1915.....		1,900 00
For the Northern Union Gas Co.'s portion of the charges for manufacturing plant capacity of the New Amsterdam Gas Co., together with the use of distributing system for the last quarter of 1915.....		30,058 18
For the Northern Union Gas Co.'s portion of the charges for the use of distributing system owned by the Consolidated Gas Co., for the last quarter of 1915.....		15,806 82
For the Northern Union Gas Co.'s portion of the charges for the use of distributing system, owned by the Standard Gas Light Co. for the last quarter of 1915.....		358 41
Total .....		<u>\$5,044,160 99</u>
Appropriation to "contingency" reserve..... <sup>19</sup>	\$130,588 51	
Appropriation to employees for faithful and efficient service <sup>19</sup> .....	7,166 54	
Amount deducted by the City of New York under compromise agreement in settlement of gas bills, etc., for the period from 1902 to 1909.....	26,931 07	
For manufacturing plant capacity of the New Amsterdam Gas Co., together with use of distributing system for the last quarter of 1915.....	78,174 72	
For use of distributing system and Kingsbridge holder owned by the Consolidated Gas Co. for the last quarter of 1915 .....	41,108 76	
For use of distributing system owned by the Standard Gas Light Co., for the last quarter of 1915.....	932 17	
For reversal of the Northern Union Gas Co.'s portion of the charges for the manufacturing plant capacity of the New Amsterdam Gas Co., together with the use of distributing system for the last quarter of 1915...	16,429 68	
For reversal of the Northern Union Gas Co.'s portion of the charges for use of distributing system and Kingsbridge holder owned by the Consolidated Gas Co., for the last quarter of 1915.....	16,626 87	
For reversal of the Northern Union Gas Co.'s portion of the charges for the use of distributing system owned by the Standard Gas Light Co., for the last quarter of 1915 .....	730 55	
Total deductions .....		<u>318,688 87</u>
Surplus, December 31, 1916.....		<u><u>\$4,725,472 12</u></u>

<sup>18</sup> [Appropriations for "Contingency" and "To employees for faithful and efficient service" reported by the company as deductions from gross income are here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly. See *Depreciation*, page 398.

<sup>19</sup> See note 18.

## Central Union Gas Company

**Municipal Street Lighting.**—129 Welsbach lamps, part of the year;  $3\frac{1}{2}$  cu. ft. of gas per lamp hour on schedule of 3,950 lamp hours per year: total consumption, 1,041,800 cu. ft.; amount of revenue, \$781.35. These lamps were discontinued prior to the close of the year.

**Intercompany Purchases, Sales, etc.**<sup>20</sup>—Gas made for Northern Union Gas Co.: M cu. ft. delivered, 1,817,529.4 at average price of 26.98 cents per M cu. ft., \$445,755.43, plus commission of 10 per cent, \$44,575.54; total, \$490,330.97. Gas received from New Amsterdam Gas Co.: M cu. ft. delivered, 1,513,375, at average price of 26 cents per M cu. ft., \$357,762.16, plus commission of 10 per cent, \$35,776.22; total \$393,538.38.

**Joint Facilities and Arrangements.**<sup>21</sup>—Charges to Northern Union Gas Co.: Carrying charges on New Amsterdam Gas Co.'s manufacturing plant, \$71,489.81, credited to operating expenses; carrying charges on Central Union Gas Co.'s manufacturing plant, \$74,289.29, credited to operating revenues; for use of the distributing systems of the Consolidated Gas Co., New Amsterdam Gas Co., East River Gas Co. and Standard Gas Light Co., \$113,868.80, credited to distribution operating expenses.

Credited to Consolidated Gas Co.: For use of distributing system and Kingsbridge holder, \$168,924.35, charged to distribution operating expenses. Credited to New Amsterdam Gas Co.: For carrying charges on that company's manufacturing plant, \$185,659.70, charged to operating expenses. Credited to East River Gas Co.: For use of distributing system, \$127,548.42, charged to distribution operating expenses. Credited to Standard Gas Light Co.: For use of distributing system, \$3,728.65, charged to distribution operating expenses.

**Sale of Residuals and By-products.**—See Table IX.

**Operating Expenses.**—For details, see Table XXXV-B.

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during the fiscal period in the tangible fixed capital, and such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 1, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization—Gas" and concurrent credit to "Accrued Amortization of Capital" of 18.17 cents per M cu. ft. of gas sold. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account "Renewals and replacements—plant withdrawn from service" with 3 cents per M cu. ft. of gas sold; also charges an account "Contingency" with 5 cents per M cu. ft. of gas sold. Capital retirements are charged to the reserve "Renewals and replacements—plant withdrawn from service" instead of to the prescribed reserve "Accrued amortization of capital." The balances in the company's reserve "Accrued amortization of capital" represents merely the excess of the cost of actual repairs over the estimated repairs for the years 1909 to 1914, inclusive. The company has discontinued making any charges or credits to this reserve.

<sup>20</sup> "The volume of gas delivered to the Northern Union Gas Co. is computed upon the indexed quantities at the consumers' meters. The quantity of gas received from the New Amsterdam Gas Co. is determined by the quantity manufactured by us and our sales to the Northern Union Gas Co. and our own consumers. The point of delivery is not known."

<sup>21</sup> [The accounting rules prescribed by the Commission define a joint facility as any plant or equipment maintained and (or) operated by one corporation for the common benefit of itself and another or others under an arrangement for sharing the expense, taxes, etc., on the basis of the relative amounts of benefit to the several participants. This company does not report any segregation of rents received or paid into the constituent elements of expense, taxes and profit.]

Central Union Gas Company

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electric corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electric companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid <sup>22</sup>
Lands .....	\$16,228 85	\$16,228 85	\$16,228 85	.....
Improvements on lands.....	28,714 51	28,714 51	28,714 51	.....
Special franchise .....	38,456 00	38,456 00	23,792 77	\$48,837 55
Mains, pipes and connections <sup>23</sup>	18,810 00	18,810 00	.....	68,490 00
Personal property .....	6,270 00	6,270 00	6,270 00	.....
Gross earnings—State .....	12,589 54	12,589 54	<sup>24</sup> 25,935 46	.....
Federal corporation .....	9,501 36	9,501 36	5,356 71	.....
Total operating .....	\$130,570 26	\$130,570 26	\$106,298 30	\$117,327 55
Gross earnings—State .....	12 589 54	12,589 54	<sup>24</sup> 25,935 46	.....
Federal income <sup>25</sup> .....	1,137 25	1,137 25	1,137 25	.....
Federal corporation .....	1,555 35	1,555 35	( <sup>26</sup> )	.....
Total operating and non-operating .....	\$3,033 79	\$3,033 79	\$1,137 25	.....
Total of operating and non-operating .....	\$133,604 05	\$133,604 05	\$107,435 55	\$117,327 55

**Uncollectible Bills.**— Number of uncollectible accounts, 2,860; amount, \$12,239.86. Deposits applied thereto: number, 2,147; amount, \$7,944.04; interest on deposits applied, \$488.90; recoveries, \$871.74; net amount charged to uncollectible bills, \$2,935.18. Amount of uncollectible bills on which above 2,147 deposits were held, \$10,061.24.

**Rent Charges.**— Space at 173rd street and West Farms road, Northern Union Gas Co., \$900; space at 111th street and First avenue, Standard Gas Light Co., \$260.06; space in building at 140th street and Third avenue, \$1,999.92; total, \$3,168.98 charged to distribution expenses but hereafter to be reported as rent deductions.

MISCELLANEOUS INFORMATION

**Works and Holders.**— Water gas sets, 5; total 24-hour capacity, 8,000 M cu. ft. (See Table II.) Coal gas plants, 20 benches of 171 retorts; total 24-hour capacity, 3,500 M cu. ft. (See Table I.) Gas holders, 5; total capacity, 8,581 M cu. ft. (See Table IV.) For auxiliary works apparatus, see Table III.

**Mains.**— No transmission pipe lines. Distribution pipe line at close of year, length in feet, 840,098 (exclusive of 3,511 feet temporarily disused); laid within the year, 1,164; abandoned, none; net increase during year, 1,164. (See Table V.)

<sup>22</sup> Exclusive of accrued interest of \$7,425.70 on special franchise tax and \$8,881.44 on tax on mains, pipes and connections.

<sup>23</sup> [From information furnished by the City Department of Taxes and Assessments, it appears that this tax is alternative to the special franchise tax and that the respondents' liability on account of it is only nominal. It is the practice of the Central Union Gas Company to charge against income the total levy for mains, pipes and connections, as well as the maximum interest penalty (7 per cent per annum), although in fact this tax will never have to be paid. When settlement with the city is made in respect of the special franchise tax, this duplicate tax is canceled. See, for settlement made in 1915, *Corporate Surplus*, page 486, v. III, of this Commission's Report for 1915.]

<sup>24</sup> For 1915 and 1916.

<sup>25</sup> Tax on bond interest of security holders assumed by the respondent, which in accordance with the form of report should have been charged to other contractual deductions from gross income.

<sup>26</sup> Included in operating taxes.



**Central Union Gas Company**

**Services.**—Number available at close of year, 15,541; added during year, 163; removed or abandoned, 77; net increase, 86. (See Table VI.)

**Meters.**—Number of consumers' meters in use at close of year (excluding 2,584 set but locked or cut out), 106,858; increase during year, 4,092; number owned at close of year, 111,243; bought, 8,337; retired, 332; net increase, 3,005. (See Tables VII and VIII.)

**Gas Made, Bought and Sold (cu. ft.).**—On hand at first of year, 7,576,000; made during year, coal gas, 483,059,000; water gas, 2,576,145,000; purchased, 1,513,375,000; total available, 4,580,155,000; supplied to other companies, 1,817,529,400; sold to public, 2,611,770,100; used by respondent, 4,951,900; on hand at close of year, 7,576,000; unaccounted for, 138,327,600.

**Materials and Residuals.**—Gas oil is delivered under the terms of a contract made by the Consolidated Gas Co. Under its provisions there was received during the year, 11,738,730 gallons at 3.05 cents. (For details of materials consumed, see Table IX.)

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of salaried officers, 8; total compensation during year, \$10,400. Number of all other employees, second week in December, full-time, 518; part time, 38; total compensation paid to officers and employees during year, \$489,432.58. (See Tables XXX–XXXIV.)

**Officers.**—President, William H. Bradley; Vice-President and Secretary, Louis H. Werner; Assistant Secretary, Chas. G. Duffy; Treasurer, Philip J. Schneider; Assistant Treasurer and Superintendent of Distribution, Arthur H. Hall.

**Directors.**—Nicholas F. Brady, George B. Cortelyou, J. W. Sterling, William Rockefeller, R. A. Carter, G. W. Doane, William H. Bradley.

**Main Business Office.**—529 Courtland avenue, The Bronx, New York City.

Report verified by Philip J. Schneider, Treasurer, April 16, 1917.

**CONSOLIDATED GAS COMPANY OF NEW YORK**

**History.**—Organized November 10, 1884, under chapter 367 of the Laws of 1884, through the consolidation of the following companies: Manhattan Gas Light Company, New York Gas Light Company, Metropolitan Gas Light Company, Knickerbocker Gas Light Company, Harlem Gas Light Company and Municipal Gas Light Company. Since the date of its organization, the company has supplied gas in the Borough of Manhattan and claims the right to operate in the Borough of The Bronx. It supplies both coal and water gas.

The company controls directly through title to all or to a majority of the stock the following public utility companies:

Astoria Light, Heat and Power Company.

New Amsterdam Gas Company.

New York Edison Company.

New York Mutual Gas Light Company.

New York and Queens Electric Light and Power Company.

New York and Queens Gas Company.

Standard Gas Light Company.

United Electric Light and Power Company.

Westchester Lighting Company (Public Service Commission, Second District).

It also controls through stock ownership the —

Municipal Lighting Company, Inc.

National Coke and Coal Company. (See *Miscellaneous Investments*.)

[The company also indirectly controls other corporations (among which are the Central Union Gas Company, Northern Union Gas Company, and Consolidated Telegraph and Electrical Subway Company) as shown in an addendum to this abstract.]

**Stockholders and Members.**—Total voting power of all members, 998,165; each holder of \$100 par value of stock having one vote. Total number of stockholders, November 10, 1916, 6,303, of whom 4,759, controlling 892,901 votes, were residents of New York State. Votes cast at last general meeting, January 24, 1916, 695,960; voters casting highest seven numbers of votes: George B. Cortelyou, 687,038 (74,786 in behalf of corporate members and 612,252 in behalf of other members);



## Consolidated Gas Company of New York

Jacob E. Bamberger, 4,255 (2,000 in behalf of himself and 2,255 in behalf of other members); Leopold Beyer, 1,150; Emma B. Johnson, 950; Charles de Rehme, 710; C. S. Henry, 500; and Richard Gough, 250, in behalf of themselves.

[According to the 1908 report the ten principal stockholders on December 31, 1908, were: Mutual Life Insurance Company, 15,000 shares; William C. Rockwell, 13,400; Anthony N. Brady, 9,666; Henry J. Cammann, 9,500; J. M. Amory & Son, 7,800; Pearl & Company, 7,100; Edey, Brown & Sanderson, 6,700; David G. Leggett, 6,267; Hugh J. Grant, 6,065; Home Insurance Company, 6,000.]

*Important Changes during the Year.*—No additional powers or franchises were acquired. No extensions of system or plant have been made, excepting such as are reflected under *Details of Expenditures for Property*. Five-year 6 per cent convertible debentures, of a par value of \$125, were issued June 1, 1916, for cash. Free investments were increased by \$400,000 in real estate bonds and mortgages and \$24,644.57 in insurance participation certificates.

C. G. M. Thomas was elected Treasurer, January 27, 1916.

## BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
ASSETS SIDE			
\$2,127,624 99	Cash .....	\$2,511,699 96	\$384,074 97
.....	Bills receivable — time .....	15,000 00	15,000 00
348,419 01	Accounts receivable from City of New York (for gas) .....	171,000 81	D 177,418 20
653,176 30	Consumers' accounts receivable .....	723,386 93	70,210 63
385,981 53	Accounts receivable from associated companies .....	369,220 84	D 16,760 69
<sup>1</sup> 542,979 94	Other accounts receivable .....	435,370 42	D 107,609 52
1,620,725 26	Interest and dividends receivable <sup>2</sup> ..	1,654,169 85	33,444 59
<sup>1</sup> 1,110,186 00	Special deposits .....	3,150,000 00	2,039,814 00
996,081 29	Materials and supplies .....	985,085 75	D 10,995 54
91,274,885 47	Miscellaneous investments .....	91,699,530 04	424,644 57
42,756,141 70	"Fixed Capital, Dec. 31, 1908" .....	41,965,729 52	D 790,412 18
11,629,007 63	Fixed capital installed since 1908 .....	12,095,103 68	466,096 05
54,385,149 33	Total fixed capital (without deduction of depreciation) .....	54,060,833 20	D 324,316 13
18,526,500 00	Temporary advances to associated companies .....	18,551,500 00	25,000 00
9,734 34	Unamortized debt discount and expense .....	7,350 42	D 2,383 92
392,111 40	Other suspense .....	339,902 91	D 52,208 49
<u>\$172,373,554 86</u>	<u>Total .....</u>	<u>\$174,674,051 13</u>	<u>\$2,300,496 27</u>

## LIABILITIES SIDE

\$976,114 21	Taxes accrued <sup>3</sup> .....	\$1,222,142 92	\$246,028 71
985,883 00	Consumers' deposits .....	1,008,211 88	22,328 88
444,047 67	Accounts payable to associated companies .....	485,873 30	41,825 63
772,067 53	Miscellaneous accounts payable .....	814,109 62	42,042 09
248,461 22	Interest accrued on funded debt .....	248,462 48	1 26
202,538 61	Interest accrued on unfunded debt <sup>3</sup> ..	255,931 00	53,392 39
159,095 67	Other unfunded debt .....	210,737 23	51,641 56
24,846,122 50	Miscellaneous funded debt .....	24,846,247 50	125 00
Reserves:			
18,918,878 23	Premiums on stocks .....	13,918,878 23	.....
32,518 76	Premiums on bonds .....	.....	D 32,518 76

<sup>1</sup>An item of \$1,000,000, shown under other accounts receivable in 1915, is this year shown under special deposits.

<sup>2</sup>Includes associated company items of \$1,583,644.33 in 1915 and \$1,584,519.02 in 1916. For details of 1916 figure, see footnote 15 on page 406.

<sup>3</sup>See note 37, page 413.

## Consolidated Gas Company of New York

BALANCE SHEET — *Concluded*

December 31, 1915	RESERVES — <i>Concluded</i>	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
\$10,142,349 95	Contingency <sup>4</sup> .....		\$10,957,106 28	\$814,756 33
945,488 88	Accrued amortization <sup>4</sup> .....		945,488 88	.....
76,933 29	Renewals and replacements — plant withdrawn from service <sup>4</sup> .....		11,202 06	D 65,731 23
797,818 54	Casualties and insurance reserves..		822,463 11	24,644 57
99,816,500 00	Common stock .....		99,816,500 00	.....
18,008,736 80	Corporate surplus .....		19,110,696 64	1,101,959 84
<u>\$172,373,554 86</u>	Total .....		<u>\$174,674,051 13</u>	<u>\$2,300,496 27</u>

*Contingent Liabilities.*—"The following bonds are guaranteed by this company, both as to principal and interest: Westchester Lighting Co., first mortgage 5's, due 1950; authorized issue, \$10,000,000; outstanding, \$8,488,000; New York and Westchester Lighting Co., general mortgage  $\frac{1}{2}$  to 4 per cent, due 2004; authorized and outstanding, \$10,000,000; New York and Westchester Lighting Co., debenture 5's, due 1954; authorized and outstanding, \$2,500,000; New York and Suburban Gas Co., first mortgage 5's, due 1949; outstanding, \$252,000; Hudson River Gas and Electric Co., first mortgage 5's, due 1929; outstanding, \$250,000; White Plains Lighting Co., first mortgage 5's, due 1938; outstanding, \$335,000."

*Valuation of Property for Purposes of Taxation*

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places <sup>5</sup> ....	\$35,358,707 35	\$34,753,719 35
Real property in streets — tangible <sup>6</sup> .....	12,167,366 81	12,167,366 81
Intangible property, excluding franchises.....	.....	118,315,752 04
Tangible personal property.....	9,916,467 55	9,916,467 55

## Assessed valuation for 1916 taxes:

	Borough of Manhattan	Borough of the Bronx
Real property outside streets and public places: <sup>7</sup>		
Land .....	\$10,498,000 00	\$264,500 00
Improvements .....	11,146,900 00	800,000 00
Real property (tangible and intangible) in streets...	12,741,000 00	1,196,000 00

## DETAILS OF ASSETS AND DEBIT BALANCES

*"Fixed Capital, December 31, 1908"*

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Real estate .....	\$9,220,298 29	\$240,125 10	\$8,980,173 19
Plant .....	13,685,968 95	432,423 34	13,253,545 61
Street mains .....	7,629,094 87	5,566 60	7,623,528 27
Services .....	1,026,868 37	28,199 00	998,669 37
Franchises and rights.....	7,781,000 00	.....	7,781,000 00
Meters .....	3,117,763 64	31,098 10	3,086,665 54
Cocks and connections.....	150,863 43	15,283 50	135,579 93
Tools and implements.....	13,958 51	1,395 85	12,562 66
Office furniture and fixtures.....	10,377 97	.....	10,377 97
Horses, wagons and harness.....	3,017 66	6,405 32	Cr. <sup>8</sup> 3,387 66
Scows .....	15,821 20	.....	15,821 20
Automobiles and accessories.....	5,676 85	.....	5,676 85
Gas stoves, rented.....	95,431 96	29,915 37	65,516 59
Total .....	<u>\$42,756,141 70</u>	<u>\$790,412 18</u>	<u>\$41,965,729 52</u>

<sup>4</sup> See *Depreciation*, page 422.<sup>5</sup> "Together with contents of buildings."<sup>6</sup> Exclusive of estimated cost of paving laid by company, \$238,134.10; cost of paving laid by company displaced since in part \$753,929.49 and cost of existing paving not laid by company \$6,472,027.87.<sup>7</sup> The company also reported assessed valuation in the Borough of Brooklyn: Land, \$50,200; improvements, \$13,200.<sup>8</sup> "This account overcredited. Correcting entry, transferring this credit balance to 'Fixed Capital Installed since Dec. 31, 1908,' in our 1917 accounts."

## Consolidated Gas Company of New York Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land occupied by gas works.....				\$20,360 00
Land occupied by outside holder stations .....	\$10,683 70		\$13,752 10	365,873 02
Other land .....	2,465 24			934,331 19
General structures .....	102,623 13		950 00	* 2,713,625 61
General equipment .....	55,513 23		23,864 89	733,971 82
Works and station structures....	10,726 93		1,152 00	* 600,274 31
Holders .....				688,874 64
Furnaces, boilers and accessories.	189 94		206 32	<sup>10</sup> 73,425 18
Steam engines .....	322 32			41,053 08
Miscellaneous power plant equip- ment .....	1,368 02			2,219 47
Water gas sets and accessories...				20,382 74
Purification apparatus .....				38,419 62
Accessory equipment at works...	2,573 11		525 00	<sup>10</sup> 229,033 08
Trunk lines and mains.....	48,607 12			3,337,284 94
Gas services .....	29,894 49			222,571 36
Gas meters .....	108,533 36		522 39	614,997 98
Gas engines and appliances.....	224,731 77			1,103,893 48
Gas tools and implements.....	3,898 80		1,578 82	14,209 30
Gas laboratory equipment.....	2,103 87		1,327 24	11,306 14
Other tangible gas capital.....	31,453 56			189,883 81
Engineering and superintendence	43,535 66		<sup>11</sup> 163,999 76	* 148,043 17
Interest during construction.....	Cr. 5,339 68			Cr. 8,930 26
Total .....	\$673,974 57		\$207,878 52	\$12,095,103 68

### DETAILS OF EXPENDITURES FOR PROPERTY

#### Land Devoted to Gas Operations

Assessments and improvements..... \$13,148 94

#### General Structures

General office building..... \$17,570 50  
 General office building, easterly extension..... 43,743 82  
 57th street building ..... 38,222 45 || Garage building, 224-6-8 West 65th street..... | 935 63 |
Elevator engine, West 159th street.....	1,452 28
Minor projects .....	698 45
Total .....	\$102,623 13

#### General Equipment

Automobiles and accessories..... \$9,409 31  
 Tools and implements (less works and laboratory)..... 22,455 25  
 Furniture and fixtures (less works)..... 23,550 87  
 General stable equipment..... 97 80  
 Total ..... \$55,513 23 |

\*A transfer of \$2,861.14 has been made by the company from Engineering and superintendence, \$244.57 to General structures and \$2,726.57 to Works and station structures.

<sup>10</sup>A transfer of \$1,755.45 has been made by the company from Furnaces, boilers and accessories to Accessory equipment at works.

<sup>11</sup> Represents amounts billed affiliated gas companies for services rendered for their account.

404 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Consolidated Gas Company of New York

Works and Station Structures

21st street — Cast iron sewer, 20th street stable, \$840.63 ; minor projects, \$401.46 .....	\$1,242 09
65th street — Governor house contents, gallery stairs and rails, \$935.46 ; minor projects, \$187.11.....	1,122 57
East 132d street testing station.....	7,450 00
Minor projects .....	912 27
Total .....	<u>\$10,726 93</u>

Power Plant Equipment

99th street station — Locomotive crane boiler.....	\$645 03
Minor projects .....	722 99
Total .....	<u>\$1,368 02</u>

Accessory Equipment at Works

14th street — Retort house contents conn.....	\$633 51
42d street — Electric drive for coal hoist.....	736 65
Minor projects .....	1,202 95
Total .....	<u>\$2,573 11</u>

Other Property

Street mains .....	\$48,697 12
Services .....	29,894 49
Meters .....	108,533 36
Gas engines and appliances.....	224,731 77
Gas tools and implements (works).....	3,898 80
Laboratory equipment (tools and implements).....	2,103 87
Other tangible gas capital — cocks and connections, \$31,130.23 ; furniture and fixtures (works), \$323.33.....	31,453 56
Engineering and superintendence.....	43,535 66
Interest during construction.....	Cr 5,339 68
Minor projects .....	512 26
Total expenditures for property.....	<u>\$673,974 57</u>

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Num- ber of units retired	Cost of equipment retired	Cost of dis- mantling	Salvage charged to material and other accounts	Recoveries from other companies	Charged to renewals and re- placements
Bollers .....	4	\$8,462 76	\$34 19	.....	.....	\$8,496 95
Steam separators .....	1	225 00	14 56	.....	.....	239 56
Turbine blower .....	1	206 32	.....	.....	\$5 15	201 17
Elevator, engines, motors and belt .....	1	950 00	.....	.....	.....	950 00
Tank yard wall.....	—	2,000 00	1,409 81	.....	.....	7,520 25
Coal yard .....	—	3,500 00				
Paving, sewers, etc.....	—	610 41				
8-in. pipe-cutting machine.	1	900 00	.....	\$900 00	.....	.....
Exhausters .....	2	7,000 00	533 86	.....	85 71	7,448 15
Cocks and connections.....	—	15,283 50	.....	.....	3,748 20	11,535 30
Furniture and fixtures....	—	5,562 88	.....	.....	5,562 88	.....
General stable equipment..	—	7,704 97	.....	.....	3,060 50	4,644 47
Autos and accessories.....	5	3,263 09	.....	.....	890 00	2,473 09
Tools and implements.....	—	17,941 18	.....	.....	249 04	17,692 14
Valve house and contents..	—	2,200 00	.....	.....	.....	2,200 00
Pumps — general.....	1	60 00	.....	.....	40 00	20 00

**Consolidated Gas Company of New York**  
**Equipment Retired during the Year — Concluded**

CLASS OF EQUIPMENT RETIRED	Num- ber of units retired	Cost of equipment retired	Cost of dis- mantling	Salvage charged to material and other accounts	Recoveries from other companies	Charged to renewals and re- placements
Stable building .....	1	\$11,890 17	.....	..... <sup>13</sup>	\$11,890 17	.....
Holders . . . . .	6	396,000 00	\$668 04	.....	3,100 00	393,568 04
Street mains, feet.....	11,660	5,566 60	.....	\$549 56	.....	5,017 04
Gas services .....	2,140	28,199 00	.....	.....	.....	28,199 00
Gas meters .....	4,353	31,620 49	.....	.....	945 99	30,674 50
Gas appliances .....	4,135	29,915 37	.....	.....	.....	29,915 37
Upper section of steel stacks .....	1	100 00	378 68	.....	.....	478 68
Battery hoist .....	1	367 00	5 00	236 00	.....	136 00
Skylights and ventilators..	—	785 00	60 00	.....	.....	845 00
Coal handling apparatus..	—	300 00	.....	.....	.....	300 00
<b>Total .....</b>	<b>—</b>	<b>\$580,713 74</b>	<b>\$3,104 14</b>	<b>\$1,685 56</b>	<b>\$29,577 64</b>	<b>\$552,554 68</b>

*Miscellaneous Investments*<sup>13</sup>

NAME OF ISSUING COMPANY AND SECURITY OR OF OTHER THINGS IN WHICH INVESTMENT IS MADE	Par value of amount held	Date of acqui- sition	Amount at which carried on books <sup>14</sup>	Income accrued during year
<i>Investments in associated companies</i>				
Astoria L., H. & P. Co.:				
Capital stock .....	\$10,000,000 00	1899-1914	\$10,000,000 00	\$600,000 00
50-year first mortgage bonds, due 1964; 5½ per cent payable April and October .....	5,000,000 00	1914	5,000,000 00	275,000 00
Brush Electric Illuminating Co.:				
16-year first mortgage bonds due 1899; 6 per cent payable Jan- uary and July .....	275,000 00	1901	275,000 00	16,500 00
Municipal Lighting Co., Inc.:				
Capital stock .....	43,800 00	1915	43,800 00	.....
New York Mutual Gas Light Co.:				
Capital stock .....	1,886,200 00	1899-1905	5,703,290 65	169,758 00
New Amsterdam Gas Co.:				
Preferred stock .....	8,991,300 00	Various dates	4,814,608 03	.....
Preferred scrip .....	175 00			
Common stock .....	12,154,200 00			
Common scrip .....	392 50			
Bond scrip .....	860 00			
New York Edison Co.:				
Capital stock .....	65,943,400 00	1901-1914	39,105,369 63	4,616,038 00
National Coke and Coal Co.:				
Capital stock .....	50,000 00	1901	50,000 00	7,500 00
New York and Queens Gas Co.:				
Capital stock .....	600,000 00	1913	390,106 00	.....
N. Y. & Queens Elect. L. & P. Co.:				
Preferred stock .....	797,300 00	1913-1914	603,859 86	31,892 00
Common stock .....	1,010,000 00	1913-1914	552,525 88	.....
Standard Gas Light Co.:				
Preferred stock .....	4,096,100 00	1900-1905	14,587,495 23	245,766 00
Common stock .....	4,796,200 00	1900-1905		143,886 00
United Electric Light and Power Co.:				
Preferred stock .....	1,641,800 00	1900-1905	9,452,063 48	.....
Preferred scrip .....	88 03	1900-1905		.....
Common stock .....	3,654,000 00	1900-1905		.....
Common scrip .....	145 71	1900-1905		.....
30-year first mortgage bonds due 1924, 5 per cent payable Jan- uary and July .....	4,818,000 00	1900-1908		240,900 00
Notes at 6 per cent .....	962,479 67	1903		57,748 80
Interest on notes .....	1,518 65	1903		.....
Loans at 6 per cent .....	50,000 00	1903		3,000 00

<sup>13</sup> From New York Edison Co.

<sup>14</sup> For notes 13 and 14 see following page.

Consolidated Gas Company of New York  
Miscellaneous Investments — Concluded

NAME OF ISSUING COMPANY AND SECURITY OR OF OTHER THINGS IN WHICH INVESTMENT IS MADE	Par value of amount held	Date of acqui- sition	Amount at which carried on books <sup>13</sup>	Income accrued during year
<i>Investments in associated companies</i> —Concluded				
Westchester Lighting Co.: Preferred stock.....	\$2,500,000 00	1904	.....	.....
Common stock.....	10,000,000 00	1904	.....	.....
N. Y. and Westchester Lighting Co.: 100-year general mortgage bonds, due 2004; $\frac{1}{2}$ to 4 per cent, pay- able January and July.....	7,000 00	1905	\$5,449 02	\$280 00
<i>Other Investments</i>				
Chemists' Building Co.: Capital stock.....	2,500 00	1911	2,500 00	.....
Real estate bonds and mortgages....	600,000 00	1910-1916	600,000 00	21,244 45
Fire insurance participation cer- tificates.....	513,462 26	.....	513,462 26	30,068 40
Total.....	\$140,395,921 82	—	\$91,699,530 04	\$6,459,581 65

*Bills and Accounts Receivable from Associated Companies <sup>14</sup>*

	Advanced during year	Reimbursed during year	Amount at close of year	Interest accrued during year
<i>Advances to associated companies:</i>				
New York Edison Co.....	.....	.....	\$3,500,000 00	\$210,000 00
Westchester Lighting Co.....	.....	.....	2,515,000 00	156,039 98
United Electric Light and Power Co.....	.....	.....	8,325,000 00	507,825 00
Astoria Light, Heat and Power Co.....	\$200,000 00	\$200,000 00	1,500,000 00	94,524 60
Municipal Lighting Co., Inc.....	.....	.....	86,500 00	5,190 00
New York and Queens Gas Co...	25,000 00	.....	175,000 00	10,106 55
New York and Queens Electric Light and Power Co.....	.....	.....	2,450,000 00	147,000 00
Total .....	\$225,000 00	\$200,000 00	\$18,551,500 00	\$1,130,686 13

<i>Securities of the New Amsterdam Gas Company:</i>	
Par value of securities issued therefor.....	\$3,773,600 00
Cash .....	1,041,008 03
Book value .....	\$4,814,608 03

<i>Securities of the New York Edison Company:</i>	
Par value of securities issued therefor.....	\$15,517,200 00
Proportionate part of undistributed surplus earnings of the Edison Electric Illuminating Company and the New York Gas and Electric Light, Heat and Power Company, which, at the formation of the New York Edison Company in May, 1901, was represented in the securities of that company received by this company in lieu of the securities theretofore held.....	2,684,519 63
Cash .....	20,903,650 00
Book value .....	\$39,105,369 63

<i>Real estate bond and mortgage:</i>	
Accepted in part payment of real estate sold.....	\$800,000 00
Fire insurance participation certificates.....	\$513,462 26

<sup>13</sup> All held free at the end of the year.  
<sup>14</sup> The book value as shown, \$91,699,530.04, is the "cash" cost of the securities listed, with the following exceptions:  
<sup>15</sup> There was also included under Interest and dividends receivable, the following from associated companies: United Electric Light and Power Co., \$1,387,251.10; Astoria Light, Heat and Power Co., \$76,602.46; N. Y. Mutual Gas Light Co., \$75,488.99; N. Y. Edison Co., \$17,786.88; Westchester Lighting Co., \$12,994.16; N. Y. and Queens Electric Light and Power Co., \$12,450.82; N. Y. and Queens Gas Co., \$889.34; Municipal Lighting Co., \$439.59; N. Y. and Westchester, \$140; insurance fund investment, \$516.67; total, \$1,584,529.02.

Consolidated Gas Company of New York

Bills and Accounts Receivable from Associated Companies — Concluded

Current accounts receivable  
from associated companies:

Standard Gas Light Co.....	\$33,383 43	Peekskill Lighting and Rail- road Co. ....	\$81 74
N. Y. Mutual Gas Light Co..	21,041 82	New York and Queens Gas Co.	1,300 56
New Amsterdam Gas Co.....	28,613 89	United Electric Light and Power Co. ....	3,756 61
Central Union Gas Co.....	28,278 43	N. Y. and Queens Electric Light and Power Co.....	30 53
Northern Union Gas Co.....	5,639 41	Astoria Light, Heat and Power Co. ....	9,353 29
Westchester Lighting Co.....	92,548 58	Consolidated Telegraph and Electrical Subway Co.....	1,721 28
National Coke and Coal Co..	2,990 31		
Municipal Lighting Co.....	1,482 85		
New York Edison Co.....	16,120 55		
East River Gas Co. of L. I. City .....	118,631 95		
Northern Westchester Light- ing Co. ....	4,295 61	Total .....	\$369,220 84

*Miscellaneous Accounts Receivable.*—Employee's fund, \$86,926.86; insurance fund, \$27,650.83; Tarrytown Improvement Corporation, \$154,048.04; subway contractors, \$100,885.11; sales of residues, \$11,652.24; other accounts, \$54,207.34; total, \$435,370.42.

*Special Deposits.*—Deposited with the State Industrial Commission, 4¼ per cent corporate stock of the City of New York of the par value of \$100,000; certificate of deposit of the Irving National Bank, \$50,000; special deposit with the National City Co., \$3,000,000; total, \$3,150,000.

Materials and Supplies

ITEM	Units on hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal (long tons).....	23,020	\$3.51	\$80,867 76
Anthracite steam coal (long tons).....	953	3.05	2,909 10
Generator fuel (long tons).....	44,019	5.10	224,505 99
Gas oil (gallons).....	1,649,210	.03035	50,066 16
Iron oxide (bushels).....	10,140	.19	1,960 18
Coke (tons) .....	56	3.34	186 81
Coal gas tar (gallons) .....	12,898	.027	354 69
Water gas tar (gallons).....	390,428	.02	7,808 56
Iron borings and red ore (pounds).....	11,103	.0063	70 22
Drip oil (gallons) .....	58,633	.025	1,443 27
Ammoniacal liquor (pounds).....	9,848	.019	183 83
Cast and wrought iron pipe and fittings.....	—	—	95,665 30
Gas appliances .....	21,116	—	204,346 79
Sundry supplies for gas making.....	—	—	3,717 55
Repair stock at stations.....	—	—	92,602 64
Automobile repair stock.....	—	—	8,392 68
Stationery stock .....	—	—	10,109 87
G. O. building stock.....	—	—	1,912 03
Main stock .....	—	—	197,982 32
Total .....	—	—	\$985,085 75

*Suspense.*—Condemnation proceedings, 14th street, \$12,560.24; 44th street, \$88,438.62; subway construction, \$230,335.93; miscellaneous items to be adjusted in 1917, \$8,568.12; total, \$339,902.91.

*Unamortized Debt Discount and Expense.*—On five year convertible 6 per cent debentures of a par value of \$24,846,247.50; charged to income during the year, \$2,383.92; unamortized balance at close of year, \$7,350.42.



Consolidated Gas Company of New York  
DETAILS OF LIABILITIES AND CREDIT BALANCES  
*Securities*<sup>16</sup>

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	Convertible debentures
Nominal date of issue.....	_____	Feb. 1, 1913
Date of maturity.....	_____	Feb. 1, 1920
Interest, rate and dates.....	_____	6% F. & M., A. & N.
Denominations .....	1 share = \$100	\$500 and \$1,000
Authorized by company.....	\$125,000,000 00	25,000,000 00
By public authority.....	<sup>17</sup> 125,000,000 00	<sup>18</sup> 25,000,000 00
Only nominally issued:		
Held free .....		153,752 50
Actually issued .....	99,816,500 00	24,846,247 50
Issued prior to year.....	99,816,500 00	24,846,122 50
Cash realized .....	39,198,018 23	24,846,122 50
Property consideration.....	74,537,360 00	.....
Actually issued during year.....	.....	<sup>19</sup> 125 00
Cash realized .....	.....	125 00
Actually outstanding .....	99,816,500 00	24,846,247 50
Interest accrued and dividends declared...	6,987,155 00	1,490,771 85
Interest charged to income.....	.....	1,490,771 85
Interest and dividends paid.....	6,987,155 00	1,490,780 50
Interest and dividends not due.....	.....	248,462 48
Market price: highest, lowest, last sale....	144 $\frac{3}{4}$ , 129 $\frac{3}{4}$ , 131 $\frac{1}{4}$	127, 120, 123

Accounts payable to associated companies			
Consolidated Telegraph and		Northern Union Gas Co.....	\$20 24
Electrical Subway Co.....	\$11 08	Astoria Light, Heat and	
Standard Gas Light Co.....	42,617 15	Power Co. ....	393,205 72
Central Union Gas Co.....	989 64	East River Gas Co. of L. I.	
New Amsterdam Gas Co.....	2,632 11	City .....	7,544 55
Municipal Lighting Co.....	6,678 78	National Coke and Coal Co..	1,080 04
N. Y. Mutual Gas Light Co..	23,477 44	Westchester Lighting Co.....	500 00
New York Edison Co.....	6,837 40		
United Electric Light and		Total .....	\$485,873 30
Power Co. ....	279 15		

*Consumers' Deposits.*—At beginning of year, \$985,883 ; added during year, \$398,071.50 ; refunded by cash in whole or in part, \$328,873.05 ; by credits to consumers' accounts, \$46,869.57 ; balance at close of year, \$1,008,211.88 ; interest accrued during year, \$44,368.48 ; interest paid, \$41,689.01. For number of deposits see Table XL.

*Miscellaneous Accounts Payable.*—Due consumers under 80 cent gas act (20 cent rebates), \$430,760.59 ; construction W. 57th street building, \$17,295.78 ; gas appliances, \$44,737.57 ; coal bills, \$26,220.32 ; meters, \$10,685.38 ; oil bills, \$111,133.17 ; Employees Mutual Aid Society, \$86,926.86 ; other accounts, \$86,349.95 ; total, \$814,109.62.

*Taxes Accrued.*—See schedule supporting Income Statement.

*Other Unfunded Debt.*—Wages accrued, \$57,800.23 ; notes accrued, \$2,412 ; matured convertible debentures, \$525 ; liability insurance trustees, \$100,000 ; Merchants Refrigerating Co. deposit, \$50,000 ; total, \$210,737.23.

<sup>16</sup> There are \$525 of 6 per cent convertible matured debentures included under *Other Unfunded Debt*.

<sup>17</sup> [So reported by the company. In addition to the amount actually issued only the amount necessary to redeem the convertible debentures outstanding as of December 31, 1915, \$24,846,122.50, was properly issuable without further authorization of the Commission.]

<sup>18</sup> [Of this amount, \$153,752.50 is reported by the company as "authorized but not yet actually issued." The authorization to issue these securities as well as that of the \$125 issued during the year, lapsed on June 30, 1915, as provided in the order of the Commission in Case 1823.]

<sup>19</sup> See note 18.



## Consolidated Gas Company of New York

## Reserves

	Credit balance Dec. 31, 1915	Credits dur- ing year	Debits dur- ing year	Credit balance Dec. 31, 1916
Premium on stocks .....	\$13,918,878 23	.....	.....	\$13,918,878 23
Premiums on bonds.....	32,518 76	.....	\$32,518 76	.....
Contingency <sup>20</sup> .....	10,142,349 95	\$814,756 33	.....	10,957,106 28
Renewals and replacements —				
plant withdrawn from service <sup>20</sup>	76,933 29	488,853 80	<sup>21</sup> 554,585 03	11,202 06
Insurance fund, general.....	271,390 17	.....	.....	271,390 17
Fire insurance participation.....	488,817 69	24,644 57	.....	513,462 26
Employees' insurance .....	37,610 68	.....	.....	37,610 68
Accrued amortization <sup>20</sup> .....	945,488 88	.....	.....	<sup>22</sup> 945,483 88

## INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease <sup>23</sup>
Operating revenues — sales of gas :				
Municipal street lighting.....	23,363	\$0.75	\$17,522 10	D \$57,506 04
Lighting municipal buildings...	130,819	.75	98,114 18	271 82
Prepaid gas .....	2,596,060	.80	2,071,619 21	85,876 57
Commercial metered lighting...	13,544,885	.80	10,835,466 83	471,201 84
Commission on others' gas.....	—	—	6,149 20	D 8,752 34
Total sales .....	16,295,127	—	\$13,028,871 52	\$491,092 85
Miscellaneous revenues :				
Rent of gas appliances.....			617,303 67	37,842 26
Gas merchandise and jobbing revenue.....			<sup>24</sup> 61,375 93	30,606 13
Joint gas rent revenue.....			<sup>25</sup> 219,780 74	16,320 12
Other miscellaneous gas revenue.....			<sup>27</sup> 188,516 09	49,365 06
Total .....			\$1,086,976 43	\$134,133 57
Total operating revenues .....			\$14,115,847 95	\$625,226 42

	Cents per M cu. ft. <sup>26</sup>		
Operating expenses:			
Gas making labor .....	1.93	\$138,010 07	D \$45,006 10
Boiler fuel .....	1.87	133,755 99	38,172 77
Gas coal .....	.07	5,237 37	D 179,784 40
Generator fuel .....	6.99	500,488 27	145,498 61
Water gas oil .....	12.46	892,640 27	203,388 37
Coal gas enricher .....	.....	334 48	D 9,639 60
Other supplies and expenses.....	2.98	213,368 38	19,305 78
Repairs at works .....	1.96	140,829 36	D 16,216 75
Total works expense .....	28.26	\$2,024,664 19	\$155,718 68
Less residuals produced .....	2.50	Cr. 179,005 55	D 83,306 94
Net cost of gas in holder.....	25.76	\$1,845,658 64	\$239,025 62

<sup>20</sup> See *Depreciation*, page 412.

<sup>21</sup> Consists of charges on account of fixed capital withdrawn from service, \$549,450.54; materials and supplies retired, \$2,030.35; cost of dismantling buildings and apparatus, \$3,104.14.

<sup>22</sup> Represents excess of estimated cost over actual cost of repairs during the years 1909 to 1914 inclusive.

<sup>23</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>24</sup> Receipts from sale of merchandise and from jobbing, \$297,053.05; less cost of materials sold, \$235,677.12.

<sup>25</sup> The ratios for net cost of gas in holder and preceding items are based on 7,163,183 M. cu. ft. of gas made; total production expenses and succeeding items on 16,295,127 M. cu. ft. sold.

# 410 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Consolidated Gas Company of New York INCOME STATEMENT — *Concluded*

Operating expenses — <i>Concluded</i> :	Cents per M cu. ft. <sup>26</sup>	Net amount for year	Increase or (D) decrease <sup>27</sup>
<i>Deduct</i> cost of gas made for associated companies at 21.35c. average.....	—	Cr. \$61,491 95	D \$87,523 43
<i>Add</i> gas purchased from associated companies at 44c. average.....	—	4,530,247 48	386,072 09
Total production expenses .....	38.75	\$6,314,414 17	<sup>28</sup> \$712,621 14
Transmission and distribution.....	8.72	1,421,430 10	60,907 45
Municipal street lighting .....	.01	1,794 36	6,476 05
Commercial administration .....	4.51	734,337 64	6,116 59
Promotion of business .....	1.56	253,876 36	D 4,313 90
General expenses (excluding depreciation) ..	5.22	851,426 52	D 46,031 75
Total of foregoing .....	58.77	\$9,577,279 15	\$735,775 98
Renewals and replacements — plant withdrawn from service <sup>29</sup> .....	3.00	488,853 80	18,459 04
Total (including amortization).....	61.77	\$10,066,132 95	\$754,235 02
Uncollectible revenue .....	.26	41,699 82	D 11,736 66
Tax accruals .....	5.93	967,006 50	155,246 09
Joint facility rents .....	.08	<sup>30</sup> 4,107 70	D 7,600 00
Total expenses, taxes, etc.....	67.99	\$11,078,946 97	\$890,144 45
Operating income applicable to corporate property.....		\$3,086,900 98	D \$264,918 03
Non-operating revenue:			
Miscellaneous rents .....		\$20,034 23	\$5,190 05
Interest revenues: Interest on bonds, \$532,680; on notes and loans, \$60,748.80; on advances to associated companies, \$1,130,686.13; on real estate mortgages, \$21,244.45; on special deposit, \$80,655.98; on unpaid coupons of the United Electric Light and Power Co., \$79,950.82; on East River advances, \$6,554.34; insurance fund, \$1,180; other interest, \$1,045.62 .....		1,914,746 14	34,402 23
Dividend revenues .....		5,814,840 00	167,358 50
Total non-operating revenues .....		\$7,749,620 37	\$206,950 78
Non-operating revenue deductions: Repairs and maintenance of property rented to others, \$3,097.85; non-operating taxes, \$219,384.97 .....		222,482 82	30,680 31
Non-operating income .....		\$7,527,137 55	\$176,270 47
Gross corporate income .....		\$10,564,038 53	D \$88,647 56
Deductions from gross income: Interest on funded debt, \$1,490,771.85; on unpaid taxes, \$51,660.20; on consumers' deposits, \$44,368.48; amortization of debt discount and expense, \$2,383.92 .....		1,589,184 45	D 255,583 46
Net corporate income (corrected) <sup>31</sup> .....		\$8,974,854 08	\$166,935 90

[Appropriations of net corporate income: "Contingency," \$814,756.33; 'to employees for faithful and efficient service.' \$37,441.99. See *Corporate surplus*.] <sup>32</sup>

<sup>26</sup> [Constituent items shown above have been computed by the Bureau of Statistics and Accounts.]

<sup>27</sup> Consists of interest on fire insurance participation certificates, \$30,068.40; miscellaneous revenue, \$9,993.06 and miscellaneous rent revenue, \$148,454.63.

<sup>28</sup> See *Joint Facilities*.

For notes 29 to 32, see page 412.

## Consolidated Gas Company of New York CORPORATE SURPLUS

	Amount
Surplus December 31, 1915.....	\$18,008,736 80
Balance for the year transferred from income (corrected).....	8,974,854 08
Balance of interest on city lighting bills applicable to years 1902 to 1909 . . . . .	102,714 68
Amount received for property at West 18th street station in excess of book value . . . . .	195,784 73
Adjustment of residual sales applicable to 1915.....	16,895 46
"Premiums on bonds" transferred to this account.....	32,518 76
Engineering services applicable to years 1910 to 1915, billed to affiliated companies . . . . .	43,200 00
Adjustments of charges for gas supplied by the Astoria Light, Heat and Power Co., applicable to last quarter of 1915.....	38,511 45
Use of distributing system billed to affiliated companies, applicable to last quarter of 1915.....	49,222 85
	<hr/>
	\$27,462,438 81
Dividends of 7 per cent on \$99,816,500 capital stock..	\$6,987,155 00
Appropriation to "contingency" reserve ..	814,756 33
Appropriation "to employees for faithful and efficient service" ..	37,441 99
Adjustment of city lighting bills for the period from December, 1902, to December, 1909.....	225,001 05
Interest on bills for maintenance of street lamps covering the period from January, 1903 to January, 1906.	116,246 92
Adjustment of charges against Central Union Gas Co. for use of distributing system, applicable to last quarter of 1915 . . . . .	43,242 84
Charges by Astoria Light, Heat and Power Co. for use of distributing system, applicable to last quarter of 1915 . . . . .	126,851 15
Other adjustments . . . . .	1,046 89
	<hr/>
Total deductions . . . . .	8,351,742 17
	<hr/>
Surplus, December 31, 1916.....	\$19,110,696 64
	<hr/>

*Municipal Street Lighting.*—Lamps supplied December 31, 1916: Open flame, 395, increase during year, 391; single Welsbach, none (2,106 discontinued during the year). Lamp hours per year: open flame, 8,784; Welsbach, 3,950. Total consumption for the year, 23,362,600 cu. ft.; amount of revenue, \$17,522.10.

### Intercompany Purchases, Sales, Etc.

Received from Other Companies:	Quantity (M cu. ft.)	Average price (cents)	Total	Credit to revenue	Charge or credit (Cr.) to expense
Astoria Light, Heat and Power Co. . . . .	9,189,958	46.28	\$4,252,728 00	.....	\$4,252,728 00
N. Y. Mutual Gas Light Co....	721,753	25.69	185,447 93	.....	185,447 93
Standard Gas Light Co.....	84,679	24.64	20,868 99	.....	20,868 99
New Amsterdam Gas Co.....	293,271	24.28	71,202 56	.....	71,202 56
	<hr/>		<hr/>		<hr/>
Total . . . . .	10,289,661	—	\$4,530,247 48	.....	\$4,530,247 48
	<hr/>		<hr/>		<hr/>
Supplied to Other Companies:					
Standard Gas Light Co.....	89,992	25.32	\$22,788 02	\$2,071 63	Cr. \$20,716 39
New Amsterdam Gas Co.....	198,055	22.65	44,853 13	4,077 57	Cr. 40,775 56
	<hr/>		<hr/>		<hr/>
Total . . . . .	288,047	—	\$67,641 15	\$6,149 20	Cr. \$61,491 95
	<hr/>		<hr/>		<hr/>

For footnotes see following page.

**Consolidated Gas Company of New York**

(The company states: "The quantity of gas delivered to us by the Astoria Light, Heat and Power Co. is measured at the Astoria works. The quantity of gas delivered to or received from the N. Y. Mutual Gas Light Co., the Standard Gas Light Co. and the New Amsterdam Gas Co. is determined by the quantity manufactured by the respective companies and their sales to their own consumers. The point of delivery is not known.")

**Joint Facilities and Arrangements.**<sup>20</sup> Charged to Central Union Gas Co. for 48-inch connecting main, Manhattan and The Bronx, \$16,691.42; 30-inch transfer mains in The Bronx, \$51,298.49; 36-inch distributing mains in The Bronx, \$35,475; land, holder and accessories at Kingsbridge, \$60,970; small mains in The Bronx, \$4,489.44.

Charged to Astoria Light, Heat and Power Co. for land, bulkheads and hoisting apparatus at East 21st street, East 111th street and West 42d street, \$26,000.

Charged to New Amsterdam Gas Co. for 48-inch connecting main, Manhattan and The Bronx, \$24,282.29.

Charged to Standard Gas Light Co. for 48-inch connecting main, Manhattan and The Bronx, \$574.10. Total of all charges, \$219,780.74, credited to Joint Gas Rent revenue.

Credited to Standard Gas Light Co. for use of 62d street governor and valve house, \$4,107.70, charged to Joint Facility Rents.

**Sales of Residuals and By-products.**— See Table IX.

**Operating Expenses.**— For details see Table XXXV B.

**Depreciation.**— The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General Amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital" which is the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 1, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization—Gas" and concurrent credit to "Accrued Amortization of Capital" of 16.39 cents per M cu. ft. of gas sold. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account "Renewals and replacements—plant withdrawn from service" with 3 cents per M cu. ft. of gas sold to public and also charges an account "Contingency" with 5 cents per M cu. ft. of gas sold to public. Capital retirements are charged to the reserve "Renewals and replacements—plant

<sup>20</sup> The company makes no charge to the operating expense account, General Amortization. Instead it has included in operating expenses an unauthorized account "Renewals and Replacements—Plant Withdrawn from Service" for which concurrent credit is made to a reserve account of the same name. See *Depreciation*, page 412.

<sup>21</sup> See *Joint Facilities*.

<sup>22</sup> The company reports a net corporate income for the year of \$8,122,655.76. See note 32.

<sup>23</sup> [These appropriations reported by the company as deductions from gross income are here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly. See also *Depreciation*, page 412.]

<sup>24</sup> See note 32.

<sup>25</sup> Of this amount the agreed portion representing return upon the Astoria's investment was \$1,147,737.33.

<sup>26</sup> [The accounting rules prescribed by the Commission define a joint facility as any plant or equipment maintained and (or) operated by one corporation for the benefit of itself and another or others under an arrangement for sharing the expense, taxes, etc., on the basis of the relative amounts of benefit to the several participants. This company does not report any segregation of rents received or paid into the constituent elements of expense, taxes and profit, but credits rents received to Joint gas rent revenue and charges rents paid to Joint facility rents.]

Consolidated Gas Company of New York

withdrawn from service" instead of to the prescribed reserve "Accrued amortization of capital." The balance in the company's reserve "Accrued amortization of capital" represents merely the excess of the cost of estimated repairs over the cost of actual repairs for the years 1909 to 1914 inclusive. The company has discontinued making any charges or credits to this reserve.

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electric corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electric companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Operating :				
Land .....	\$195,649 61 <sup>m</sup>	\$195,649 61	\$508,145 21	\$22,442 86
Improvements on land.....	244,403 80	244,403 80		
Special franchise .....	284,912 80	284,912 80		
Mains, pipes and connections on private property <sup>n</sup> .....	134,103 20	134,103 20	224,500 36	355,627 26
Gross earnings, state.....	71,239 05	71,239 05	105,485 46	.....
Dividends, state .....	28,432 73	28,432 73	74,862 38	.....
Federal income .....	43,575 61	43,575 61	62,679 65	.....
Non-operating :				
Land . . . . .	25,081 80	25,081 80	Amounts paid included above in operating taxes	
Gross earnings, state.....	38,797 01	38,797 01		
Dividends, state .....	61,402 12	61,402 12		
Federal income .....	94,104 04	94,104 04		
Total . . . . .	\$1,221,701 77	\$1,221,701 77	\$975,673 06	<sup>m</sup> \$872,272 01

**Uncollectible Bills.**—Number of uncollectible accounts, 22,131; amount, \$99,445.31. Deposits applied thereto: number, 12,047; amount, \$46,869.57; interest on deposits applied, \$2,408.58; recoveries, \$8,467.84; net amount charged to uncollectible bills, \$41,699.82. Amount of uncollectible bills on which above 12,047 deposits were held, \$63,938.45.

**Rent Revenues.**—Credited to other miscellaneous gas revenue: Standard Gas Light Co., \$7,000; New Amsterdam Gas Co., \$14,000; Astoria Light, Heat and Power Co., \$6,440; National Coke and Coal Co., \$8,900; Municipal Lighting Co., Inc., \$5,700; New York Edison Co., \$210,430.17; New York Mutual Gas Light Co., \$11,666.64; United Electric Light and Power Co., \$29,493.90; lessees other than associated companies, \$19,118.75; total, \$312,749.96; less, expenses, \$127,354.22; taxes, \$35,310.80, and interest on unpaid taxes, \$1,630.31; total, \$164,294.83; net credit, \$148,454.63. Credited to Miscellaneous non-operating rent revenues: National Fireproofing Co., land W. 18th and W. 19th streets west of Tenth avenue, \$1,600; Cornell and Underhill, land W. 18th and W. 19th streets west of Tenth avenue, \$2,000; U. S. Realty and Improvement Co., land W. 17th and W. 18th streets, Tenth

<sup>m</sup> Includes real estate taxes based on relative occupancy, \$35,310.30; charged to account No. 444. Other miscellaneous gas revenue. See note 27 on page 410.

<sup>n</sup> [From information furnished by the City Department of Taxes and Assessments, it appears that the respondent's liability on account of the tax on mains, pipes and connections on private property is negligible. It is the practice of the company to charge against income the total levy for this tax as well as the maximum interest penalty (7 per cent per annum) although practically all of the "Mains, Pipes and Connections Tax on Private Property" is alternative to the special franchise tax and will never have to be paid. When settlement with the city is made in respect of the special franchise tax, the amount of accumulated overcharges to income is credited to surplus. See *Corporate Surplus* in the 1915 abstract for settlement made in 1915.]

<sup>m</sup> Exclusive of interest accrued on unpaid taxes, \$134,945.57; whereof on real estate taxes, \$8,071.48; on special franchise taxes, \$62,179.59; on taxes on mains, pipes and connections on private property, \$64,694.50.

**Consolidated Gas Company of New York**

avenue and Marginal street, \$5,533.36; Jas. J. Riordan, Inc., land 438-454 West 18th street, \$4,000; United Electric Light and Power Co., W. 18th street and Tenth avenue, \$1,500; City of New York, department of street cleaning, land W. 19th street west of Tenth avenue, \$1,100; A. A. Volk Co., Inc., land 20th street and Eleventh avenue, \$1,566.69; sundry rentals of various properties, \$2,734.18; total, \$20,034.23.

*Rent Charges.*—Charged to Operating expenses:<sup>a</sup> Standard Gas Light Co., space at 408 E. 111th street, \$27,030; building 506-508 W. 124th street, \$4,000; City of New York, piers, bulkheads, etc., \$32,208.98; Forty-second street and Madison Avenue Co., room at 42d street and Madison avenue, \$6,549.96; James McCreery Realty Corp., store and basement at 112 W. 42d street and 109 to 117 W. 41st street, \$32,319.49; Schlegal Investing Co., store and basement at 22d street and Second avenue, \$9,320.04; John Whalen, premises 1907 to 1911 Amsterdam avenue, \$7,400.04; minor rents, \$2,306.25; total, \$121,184.76.

**MISCELLANEOUS INFORMATION**

*Works and Holders.*—Water-gas sets, 18; total 24-hour capacity, 33,000 M cu. ft. (See Table II.) Coal gas plants: number of benches, 244; number of retorts, 1,484; total 24-hour capacity, 9,500 M cu. ft. (See Table I.) Holders (including 8 relief), 37; capacity, 51,560 M cu. ft. (See Table IV.) For auxiliary works apparatus, see Table III.

*Mains.*—Length in feet, 4,444,835 (whereof in The Bronx, 78,952); laid within the year, 15,553; taken up, 7,126; abandoned, 4,534; net increase during year, 3,893. (See Table V.)

*Services.*—Number available at close of year, 68,689; added during year, 1,127; removed or abandoned, 2,140; net decrease during year, 1,013. (See Table VI.)

*Meters.*—Number of consumers' meters in service at close of year, 497,352 (excluding 32,103 set but locked or cut out); net increase during year, 8,205; total owned at close of year, 552,612; number bought, 15,230; number retired, 4,353; net increase during year, 10,877. (See Tables VII and VIII.)

*Gas Made, Bought and Sold (cu. ft.)*—On hand at first of year, 35,793,000; made during year, coal gas, 7,673,000; water gas, 7,155,510,000; received under agency agreement, 1,099,704,000; purchased, 9,189,957,500; total available, 17,488,637,500; supplied other companies under agency agreement, 288,046,500; sold to public, 16,295,126,600; used by company, 69,464,700; on hand at close of year, 38,450,000; unaccounted for, 797,549,700. (See Tables XI-XIII.)

*Materials and Residuals.*—Contract price of gas oil, 3.035 cents for 275,000,000 gallons; contract expired, December 31, 1916, before delivery of all the oil contracted for. For details of materials consumed, see Table IX.

*Accidents.*—See Tables XXV-XXIX.

*Employees and Wages.*—Number of salaried officers, 10; total compensation during year, \$125,145.72. Number of all other employees, second week in December, full-time,<sup>a</sup> 2,754; part-time, 283; total compensation paid to officers and employees, 2,893,396.37. (See Tables XXX-XXXIV.)

*Officers.*—President, George B. Cortelyou; Vice-Presidents, W. R. Addicks, L. B. Gawtry; Secretary and Vice-President, R. A. Carter; Assistant Secretaries, F. R. Barnitz and H. M. Brundage; Treasurer, C. G. M. Thomas; Assistant Treasurer, Benj. Whiteley; Auditor, F. L. Lambrecht; Controller, W. G. Morris.

*Trustees.*—Harrison E. Gawtry, William Rockefeller, George F. Baker, John W. Sterling, Walter P. Bliss, Louis M. Greer, Samuel Sloan, Moses Taylor, W. R. Addicks, F. A. Vanderlip, George B. Cortelyou, Donald G. Geddes, Nicholas F. Brady.

*Main Business Office.*—130 East 15th street, New York City.

Report verified by George B. Cortelyou, President, April 16, 1917.

<sup>a</sup> [The items following include rents other than those for furnished offices and office rooms in office buildings heated and lighted by the landlord which are the only rents that should be included in operating expenses under the accounting rules of the Commission. The company states that hereafter it will show such rents as part of the cost of operation, not however under the general classification of "operating expenses" but in the specific accounts "municipal rents" and "miscellaneous rents."]

<sup>a</sup> Includes 92 superannuated employees and 39 employees on military duty.



## Consolidated Gas Company of New York

## ADDENDUM No. 1

The Income Statement of the Consolidated Gas Company does not include earnings of controlled companies beyond the portion received or receivable by the Consolidated Gas Company in payment for gas supplied, use of property rented and interest or dividends declared. The following table shows the net additions to surplus of the subsidiary companies under the jurisdiction of the First District Commission and the portion of such increment or surplus attaching to the stock held directly or indirectly by the Consolidated Gas Company so far as such stock holdings are reported among the investments of the holding company. Various holdings are not included in the table, of which the following are the most important:

Consolidated Gas Co.	owns	Westchester Lighting Co. stock	\$12,500,000 (all)
Consolidated Gas System	"	Municipal Lighting Co. Inc. stock	75,000
New York Edison Co.	"	Yonkers Elect. Lt. & Pr. Co. stock	200,000 (all)
New York Edison Co.	"	Edison Lt. & Pr. Inst. Co. stock	1,216,400
Edison Lt. & Pr. Inst. Co.	"	Empire City Subway Co. stock	518,500
United Elect. Lt. & Pr. Co.	"	Ball Elec. Ill. Co. (inactive) stock	129,000

Subsidiary	Capital stock, Dec. 31, 1916		Portion held by Con- solidated Gas Co. and subsidiaries		Net increase or (D) decrease in surplus in 1916	Cons. Gas Co.'s share therein to the nearest thousand)
<i>Consolidated Gas Co.</i> <i>owns —</i>	Class	Par value	Amount	Per cent		
Astoria L., H. & P.....	Common...	\$10,000,000	\$10,000,000	100.00	\$775,146 62	\$775,000
N. Y. Mutual Gas Light...	Common...	3,436,600	1,886,200	54.89	D 69,026 61	D 38,000
New Amsterdam Gas.....	Preferred...	9,000,000	8,991,475 }	99.91	D 82,996 76	D 83,000
	Common...	12,165,000	12,154,592 }			
New York Edison.....	Common...	65,953,717	65,943,400	99.98	2,391,532 92	2,391,000
N. Y. & Queens Gas.....	Common...	600,000	600,000	100.00	15,491 67	15,000
N. Y. & Queens Elect. L. & P.....	Preferred...	1,250,000	797,300	( <sup>as</sup> )	( <sup>as</sup> )	( <sup>as</sup> )
	Common...	1,250,000	1,010,000	80.80	232,956 54	188,000
Standard Gas Light.....	Preferred ..	4,295,700	4,096,100	( <sup>as</sup> )	( <sup>as</sup> )	( <sup>as</sup> )
	Common...	4,985,700	4,796,200	96.20	D 39,113 81	D 38,000
United Elec. L. & P.....	Preferred...	1,642,238	1,641,888 }	99.58	698,250 58	695,000
	Common...	3,676,195	3,654,145 }			
<i>New Amsterdam Gas Co.</i> <i>owns —</i>						
Central Union Gas.....	Common...	3,500,000	3,500,000	{ 100.00 (99.91) }	388,069 94	<sup>as</sup> 388,000
Northern Union Gas... ..	Common...	1,500,000	{ 740,000 }	{ 100.00 (99.91) }	58,600 97	<sup>as</sup> 59,000
<i>Central Union G. Co. owns—</i> Northern Union Gas.....	Common...		{ 760,000 }			
<i>New York Edison Co.</i> <i>owns —</i>						
Consol. Tel. & El. Subway.	Common...	1,875,000	{ 1,670,000 }	{ 99.73 (99.67) }	D61,139 09	<sup>as</sup> D 61,000
<i>United Elec. L. &amp; P. Co.</i> Consol. Tel. & El. Subway.	Common...		{ 200,000 }			
Brush Electric Illg.....	Common...	999,000	999,000	{ 100.00 (99.58) }	.....	( <sup>as</sup> )
					<u>\$4,307,772 97</u>	<u>\$4,291,000</u>

The increase in surplus is shown after the deduction of dividends, reservations for "Renewals and replacements — plant withdrawn from service" and "Contingencies" and miscellaneous deductions that were mainly applicable to prior years. The amount set aside for renewals and replacements and contingencies, after providing \$1,186,000 for realized depreciation, was \$3,986,000.

There was charged to income during the year by the gas companies shown above and the Consolidated Gas Co. for taxes on "mains, pipes and connections," \$363,000, together with the maximum interest penalty of 7 per cent. This tax is for the most part an alternative tax on tangible property in streets and public places and is can-

<sup>as</sup> The preferred stock is non-cumulative and is entitled to a prior dividend of 5 per cent. A 4 per cent dividend on the preferred was declared and paid in 1916. The remaining surplus for the year is here apportioned to the common stock.

<sup>as</sup> The preferred stock is now cumulative and is entitled to a prior dividend of 6 per cent, which was declared and paid in 1916. The remaining surplus for the year is here apportioned to the common stock.

<sup>as</sup> The Consolidated Gas Co. does not own the entire stock of the intermediary; it participates in these undistributed profits only to the extent shown in the bracketed percentages.

**Consolidated Gas Company of New York**

celled or reduced if the special franchise tax is paid in full. In 1916, no payments were made on account of this tax, and in 1915 the payments amounted to \$19,000 as against a levy of \$265,000. At the time of the last tax settlement in 1915, the Consolidated Gas Co. obtained an abatement on this tax for 1906-1912 from \$722,000 to \$1,000. Other companies, subsidiaries of the Consolidated, received similar abatements. As a result of this duplication, revenue deductions are overstated and profits understated.

**ADDENDUM No. 2**

The Consolidated Gas Company of New York, the other companies of the Consolidated system and certain additional companies enumerated in the next paragraph and in the first paragraph under "Fire Insurance Agreement," have entered into insurance agreements with trustees appointed by the Consolidated Gas Company providing for a system of co-operative liability and fire insurance.

*Liability Insurance Agreement.*—The parties to this agreement, which is dated January 1, 1913, and revised to March 15, 1915, are the lighting companies, gas and electrical, of the Consolidated system situated in the First Public Service Commission District, the Westchester Lighting Company, Northern Westchester Lighting Company, Peekskill Lighting and Railroad Company, Yonkers Electric Light and Power Company, Municipal Lighting Company, Inc., National Coke and Coal Company, and the trustees appointed by the Consolidated Gas Company. The principal provisions of the agreement are as follows:

(1) The companies may obtain upon application to the trustees insurance against employer's liability, public liability, teams liability, elevator liability, contingent liability, automobile liability and steam boiler liability.

(2) Each company for the protection of its property and the prevention of losses shall make such reasonable changes and improvements in its property and methods of conducting business as may be directed by the trustees.

(3) After the payment of the expenses incurred by them in the performance of their duties, all sums received by the trustees shall be held by them for the benefit of the companies according to their respective interests therein. The moneys so held may be deposited in any bank or invested at the discretion of the trustees.

(4) The trustees may, at the expiration of each year, issue to the companies, according to their respective interests therein, participation certificates in the contingent reserve accrued during that year, over and above all unsettled outstanding claims known to the trustees. These certificates may be paid at any time by the trustees at their discretion, and until paid, shall be entitled to interest, if earned, at the rate of 3 per cent per annum.

(5) In case of loss or damage to any of the insured companies, such company shall give written notice and proof thereof to the trustees or their agent in substantially the manner prescribed by standard insurance companies in the City of New York. The extent of the loss shall then be determined by the trustees.

(6) In case of claims for loss by others than parties to the agreement, the trustees shall make such investigation of accidents and undertake such negotiation and make such settlements of claims as they may deem advisable. The trustees shall defend all suits brought against the insured to enforce any liability insured against and shall pay all expenses incurred for medical and surgical relief and in the investigation and adjustment of claims, in addition to the limits of insurance as expressed in the application for insurance.

(7) The trustees may, at any time, reinsure in any standard insurance company or companies any of the property or liability insured under this agreement.

(8) All payments made by the trustees shall be made from moneys received during the current year in which the loss occurred, and if they shall be insufficient, then from funds held by the trustees, represented by outstanding participation certificates, in the inverse order in which such certificates were issued; so that the fund represented by the certificates last issued shall be first appropriated. If the total amount of the fund held by the trustees shall not be sufficient to pay any loss in full, each company shall pay its proportion of such deficiency.



**Consolidated Gas Company of New York**

(9) The trustees shall be subrogated to all rights which the insured may have against any person, partnership, corporation or estate as respects any payment made under this agreement, and the insured shall execute all papers required to secure such rights to the trustees.

(10) The president of the Consolidated Gas Company of New York or of any corporation with which that company may be consolidated or into which it may be merged, shall, by virtue of his office constitute one of the trustees. The remaining trustees shall serve for the term of one year from the date of this agreement and until the successors shall be appointed by the Consolidated Gas Company. Any vacancy in the number of trustees may be filled or any additional trustees may, at any time, be appointed by the Consolidated Gas Company and any trustee so appointed may, at any time, be removed by the Consolidated Gas Company.

**Fire Insurance Agreement.**— The parties to this agreement which is dated September 15, 1902, and revised to October 15, 1913, are, in addition to the companies named above, the Edison Electric Illuminating Company of Brooklyn and the Kings County Electric Light and Power Company, also the trustees of the Fire Insurance Fund appointed by the Consolidated Gas Company of New York. The principal provisions of the agreement are as follows:

(1) The companies may obtain upon application to the trustees insurance against loss by fire and explosions.

(2) The insurance agent employed by the trustees shall cause inspection of the property insured to be made at least once in three months. Each company shall employ such reasonable means for more fully protecting its property as may be directed by the trustees.

(3) [Same as provision No. 3 of liability insurance agreement.]

(4) If the operations in any year shall show a profit, the trustees shall issue participation certificates to the companies according to their respective interests therein. These certificates may be paid at any time by the trustees at their discretion, and until paid, shall be entitled to interest, if earned, at the rate of 3 per cent per annum.

(5) In case of a loss to any of the insured companies, such company shall give written notice and proof thereof to the trustees in substantially the manner prescribed by standard insurance companies in the City of New York. The extent of the loss shall then be determined by the insurance agent employed by the trustees, unless the chief engineers of the companies insured unanimously agree thereto.

(6) [Same as provision No. 7 of liability insurance agreement.]

(7) [Same as provision No. 8 of liability insurance agreement.]

(8) If the destruction of any of the property insured under this agreement shall be occasioned by the fault or negligence of a third person or corporation who shall refuse to pay for the loss thus sustained, the party who owns the property may bring suit, and if requested by the trustees, shall bring suit to recover the damages so sustained. Any damages thus recovered shall be paid over to the trustees who shall pay the disbursements and counsel fees in prosecuting such suit.

(9) [Same as provision No. 10 of liability insurance agreement.]

**LIABILITY INSURANCE FUND**

**Trustees:** George B. Cortelyou,  
John W. Sterling,  
Lewis B. Gawtry,  
Robert A. Carter,  
Nicholas F. Brady,  
John W. Lieb, Jr.,  
William H. Bradley.

418 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Consolidated Gas Company of New York  
STATEMENT AS OF DECEMBER 31, 1916

Balance Sheet

ASSETS		LIABILITIES	
Cash — National City Bank...	\$115,202 43	New Amsterdam Gas Co.....	\$0 01
Investments — free.....	938,038 33	National Coke and Coal Co...	15 10
Investments — deposited with Industrial Commission, State of New York.....	102,100 00	East River Co. of L. I. City....	02
Accounts receivable.....	9,884 30	Accounts payable.....	29,846 23
Consolidated Gas Co.....	\$8 12	Contingent reserve.....	1,165,783 09
Northern Union Gas Co.....	5 99	Apr. 23 to Dec. 31, 1913.....	\$285,608 72
New York Edison Co.....	9,113 06	Year 1914.....	372,283 24
Westchester Light- ing Co.....	10 13	Year 1915.....	332,824 95
Yonkers Elec. L., H. & P. Co.....	366 45	Year 1916.....	175,066 18
N. Y. & Queens Gas Co.....	321 62		
N. Y. & Queens Elec. L. & P. Co.....	63 93		
Prepaid re-insurance premiums	14,731 91		
Accrued interest receivable....	15,687 48		
	<u>\$1,195,644 45</u>		<u>\$1,195,644 45</u>

Investments (par value)

Bonds, notes and capital stock of railroad, gas and electric companies.	\$950,000 00
Notes of the Government of the Dominion of Canada.....	20,000 00
	<u>\$970,000 00</u>

Investments (deposited with Industrial Commission, State of New York)

Corporate stock of the City of New York.....	\$100,000 00
--	--------------

Statement of claims for damages on account of accidents upon which suits at law  
have been entered and were still pending December 31, 1916

Consolidated Gas Co., \$555,000; Central Union Gas Co., \$178,500; Astoria Light, Heat and Power Co., \$10,000; New Amsterdam Gas Co., \$6,000; Westchester Lighting Co., \$20,000; Standard Gas Light Co., \$85,000; Northern Union Gas Co., \$1,500; N. Y. and Queens Electric Light and Power Co., \$30,000; New York Edison Co., \$295,043.18; United Electric Light and Power Co., \$46,248.90; total, \$1,177,292.08.

FIRE INSURANCE FUND

Trustees: Harrison E. Gawtry,  
George B. Cortelyou,  
John W. Sterling,  
Nicholas F. Brady.

Consolidated Gas Company of New York  
STATEMENT AS OF DECEMBER 31, 1916

Balance Sheet

ASSETS		LIABILITIES	
Cash.....	\$143,248 73	Certificates .....	\$2,574,744 96
National City Bank.....	\$24,293 84	1903	\$154,151 99
Central Trust Co.....	118,954 89	1904	200,655 06
Investments.....	2,518,551 50	1905	194,006 44
Accounts receivable.....	265 78	1906	212,685 84
Central Union Gas Co...	\$0 48	1907	248,060 64
N. Y. Edison Co.....	136 42	1908	200,020 13
Edison E. I. Co. of Bklyn	39 60	1909	208,292 83
Kings Co. E. L. & P. Co.	63	1910	198,997 28
Westchester Lighting Co.	29	1911	211,265 22
N. Y. & Q. E. L. & P. Co.	88 86	1912	224,963 73
		1913	176,566 41
		1914	164,888 31
		1915	180,191 08
Prepaid reinsurance premiums....	19,840 29	Accounts payable.....	32 71
Accrued interest receivable.....	35,614 97	Consolidated Gas Co.	\$15 48
		New Amsterdam Gas	
		Co.....	1 84
		National Coke & Coal	
		Co.....	15 39
		Adjustment suspense.....	3,000 00
		Surplus for year 1916.....	139,743 60
	<u>\$2,717,521 27</u>		<u>\$2,717,521 27</u>

Investments (par value)

Bonds, notes and capital stock of railroad, gas and electric companies..	\$1,674,000 00
Bonds of rubber and tobacco companies.....	400,000 00
Corporate stock of the City of New York.....	400,000 00
Bonds of the New York Investors' Corporation.....	113,000 00
Notes of the Government of the Dominion of Canada.....	20,000 00
	<u>\$2,607,000 00</u>

ADDENDUM No. 8

STATEMENT OF THE VARIOUS ITEMS OF EXPENSE INCURRED BY THE CONSOLIDATED GAS COMPANY OF NEW YORK IN THE SALE AND RENTING OF GAS APPLIANCES, 1916

(Submitted by the treasurer of the company in response to a request from the Commission. The Treasurer states that "the amounts reported as revenue from the rent of appliances and gas merchandise and jobbing revenue, constitute the entire revenue of the appliance branch of the company's business," and that "the operating expenses of this department in 1916 were \$783,247, and, deducting the revenue from the rental and sale of appliances, amounting to \$678,679.60, indicates the income of this department to be \$104,567.40 less than the expenses, or stated in terms of thousand feet of gas sold, less than two-thirds of a cent.")

Distribution superintendence .....	\$35,833 00
Distribution supplies and expenses .....	25,421 66
Work on consumers' premises (setting, removing, adjusting and regulating appliances) .....	263,814 89
Repairs of distribution tools.....	1,780 70
Repairs of gas appliances .....	168,382 57
Commercial administration (including general office).....	95,402 71

## Consolidated Gas Company of New York

ADDENDUM No. 3 — *Concluded*

Promotion office expense (including general office).....	\$40,587 28
Advertising . . . . .	5,950 73
Canvassing and soliciting (including general office).....	46,822 60
Insurance . . . . .	14,451 56
Relief department and pensions.....	6,757 50
Transportation (stable expense, including auto expense).....	48,313 25
Duplicate gas charges.....	Cr 4,058 00
Renewals and replacements . . . . .	33,786 55
Gas appliances . . . . .	\$29,915 37
Autos and accessories . . . . .	1,121 03
General stable equipment.....	2,750 15
<b>Total . . . . .</b>	<b>\$783,247 00</b>

## CONSOLIDATED TELEGRAPH AND ELECTRICAL SUBWAY COMPANY

*History.*— Incorporated December 26, 1885, under an Act of the Legislature, passed April 12, 1848, entitled, "An Act to provide for the incorporation and regulation of telegraph companies," and an act amendatory thereof passed June 29, 1853, the company was organized for the purpose of constructing, operating, and maintaining subways for the reception of electrical conductors of duly authorized electrical companies doing business in the City of New York. The respondent owns all the subways located in the boroughs of Manhattan and The Bronx used for *high tension* electric light and power purposes.

The New York Gas and Electric Light, Heat and Power Company in 1898 acquired a majority of the capital stock of this company at the same time that it acquired a majority of the capital stock of the Edison Electric Illuminating Company of New York, and when the New York Edison Company was formed in 1901 by consolidation of the New York Gas and Electric Light, Heat and Power Company and the Edison Electric Illuminating Company of New York it inherited control of the Consolidated Telegraph and Electrical Subway Company, which control it retains.<sup>1</sup>

*Stockholders and Members.*— Number, February 9, 1916, 16; all residents of New York State. Total voting power of all members, 18,750; each holder of \$100 par value of stock having one vote. Principal stockholders, The New York Edison Company, 636 shares; Guaranty Trust Company, Trustee for The New York Edison Company, 15,160 shares.

Votes cast at general meeting, February 29, 1916, 18,749; Henry J. Hemmens casting 18,628 votes (1 on behalf of himself, 15,796 on behalf of corporate members and 2,831 on behalf of other members); and Geo. B. Cortelyou, 120 and A. W. Middleton, 1 on behalf of themselves.

*Important Changes during the Year.*— For the payment of construction work, 1915, 6 per cent debenture bonds, bearing date January 2, 1916, were issued in the amount of \$755,000, payable on 30 days' written notice.

Bonds to the amount of \$2,083,000, which were issued from 1900 to 1904 and matured from 1905 to 1909, were redeemed on April 17, 1916.

No new rights on franchises were acquired.

## BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$1,509,433 24	Cash . . . . .	\$66,778 25	D\$1,442,654 99
44,020 84	Accounts receivable from associated companies . . . . .	60,876 88	16,856 04
63,970 77	Other accounts receivable.....	17,044 56	D 46,926 21
355 14	Interest and dividends receivable....	354 16	D 0 98
7,500 00	Other special deposits.....	\$ 5,000 00	D 2,500 00
72,291 96	Materials and supplies <sup>2</sup> .....	72,293 09	1 13

<sup>1</sup> From documents on file in the Franchise Bureau of this Commission.

<sup>2</sup> With Bureau of Highways. <sup>3</sup> Brick, pipe, tile, etc.

# ABSTRACTS OF COMPANY RETURNS

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## Consolidated Telegraph and Electrical Subway Company

### BALANCE SHEET — *Concluded*

December 31, 1915	ASSETS SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
\$25,515 63	Miscellaneous investments, New York City bonds <sup>4</sup> .....	\$25,515 63	.....
13,814,697 91	"Fixed Capital, Dec. 31, 1908".....	13,814,697 91	.....
8,961,791 16	Fixed capital installed since 1908...	10,366,067 04	\$1,404,275 88
22,776,489 07	Total fixed capital (without deduction of depreciation)....	24,180,764 95	1,404,275 88
2,387 07	Construction work in progress.....	.....	D 2,387 07
.....	Suspense (U. S. Realty and Imp. Co. Restoration Acct.) .....	1,946 49	1,946 49
<u>\$24,501,963 72</u>	<u>Total . . . . .</u>	<u>\$24,430,574 01</u>	<u>D \$71,389 71</u>

### LIABILITIES SIDE

\$608,552 37	Taxes accrued .....	\$57,810 66	D \$550,741 71
.....	Bills payable to New York Edison Co., due on demand .....	1,600,000 00	1,600,000 00
11,021 03	Accounts payable to associated companies .....	68,889 35	57,868 32
49,429 53	Miscellaneous accounts payable <sup>5</sup> ...	93,643 15	44,213 62
14,675 00	Interest accrued on funded debt.....	102,725 00	88,050 00
566,493 48	Interest accrued on unfunded debt...	508,021 27	D 58,472 21
2,935,000 00	Mortgage bonds .....	2,935,000 00	.....
17,079,000 00	Construction advances owing to New York Edison Co.....	15,751,000 00	D 1,328,000 00
732,326 29	Reserve for contingencies.....	864,062 24	181,735 95
.....	Suspense credit balance — Asphalt..	5,284 80	5,284 80
189 39	U. S. Realty and Imp. Co. restoration account .....	.....	D 189 39
1,875,000 00	Common stock .....	1,875,000 00	.....
630,276 63	Corporate surplus .....	569,137 54	D 61,139 09
<u>\$24,501,963 72</u>	<u>Total . . . . .</u>	<u>\$24,430,574 01</u>	<u>D \$71,389 71</u>

*Contingent Liabilities.*— None.

### Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property in street — tangible.....	\$16,383,470 45	\$10,971,693 43
Manhattan .....	13,873,796 24	8,868,059 89
Bronx .....	2,509,674 21	2,103,633 54
Intangible property, including franchises.....	.....	198,072 80
Tangible personal property .....	N. R.	128,805 85
Assessed valuation for 1916 taxes:		
Corporate real estate, in the Bronx.....	.....	Amount \$3,900 00
Real property (tangible and intangible) in streets.....	.....	16,045,200 00

<sup>4</sup> Four and one-fourth per cent bonds, interest payable March and September, due March 1, 1964, par value, \$25,000; acquired July 1, 1914, carried on books at cost, \$25,515.63; income accrued during the year, \$1,061.52.

<sup>5</sup> Audited vouchers for payment of supplies, asphalt, etc.

Consolidated Telegraph and Electrical Subway Company

DETAILS OF ASSETS AND LIABILITIES  
"Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Cost of subways:			
Construction .....	\$13,620,827 37	.....	\$13,620,827 37
Engineers' service and expenses.....	62,006 17	.....	62,006 17
Storehouse expense (90 per cent)...	9,971 88	.....	9,971 88
Tools (40 per cent).....	7,377 80	.....	7,377 80
Rock equipment (15 per cent, 1907; 10 per cent, 1908).....	1,437 98	.....	1,437 98
Reconstruction .....	59,954 00	.....	59,954 00
Enlarging manholes .....	20,542 85	.....	20,542 85
1907 construction .....	7,791 99	.....	7,791 99
Cost of equipment:			
Tools (60 per cent).....	11,066 71	.....	11,066 71
Rock equipment (85 per cent, 1907; 90 per cent, 1908).....	8,827 48	.....	8,827 43
Furniture and fixtures.....	4,893 73	.....	4,893 73
Total .....	\$13,814,697 91	.....	\$13,814,697 91

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Underground conduits ....	\$1,404,136 94	.....	.....	\$10,345,828 18
Tools and implements.....	13,796 99	.....	\$14,722 20	12,868 15
Furniture and fixtures.....	1,064 15	.....	.....	7,370 71
Total .....	\$1,418,998 08	.....	\$14,722 20	\$10,366,067 04

Accounts Receivable from Associated Companies.— New York Edison, \$47,975.78; United Electric L. & P., \$12,890.02; Consolidated Gas, \$11.08; total, \$60,876.88.

Miscellaneous Accounts Receivable.— Manhattan Ry., \$6,102.41; Third Avenue Ry., \$7.01; Interborough R. T., \$152.79; Empire City Subway, \$546.38; N. Y. Steam, \$46.12; various contracting companies, etc., \$10,189.85; total, \$17,044.56.

PARTICULARS OF STOCK AND FUNDED DEBT	Securities		
	Common stock	First mortgage bonds	Second mortgage bonds
Nominal date of issue.....	.....	May 20, 1890	May 20, 1890
Date of maturity.....	.....	June 1, 1942	June 1, 1942
Interest, rate and dates.....	.....	6%, J. & D.	6%, J. & D.
Denomination .....	1 share = \$100	\$1,000	\$1,000
Authorized by company.....	\$3,000,000	1,549,000	1,386,000
Actually issued prior to year.....	1,875,000	1,549,000	1,386,000
Cash realized .....	40,000	1,394,100	831,600
Property consideration .....	1,835,000	.....	.....
Discount .....	.....	154,900	554,400
Actually outstanding .....	1,875,000	1,549,000	1,386,000
Interest accrued and dividends de- clared .....	.....	92,940	83,160
Interest charged to income.....	.....	92,940	83,160
Interest and dividends paid.....	.....	46,470	41,580
Interest and dividends not due.....	.....	7,745	6,930
Interest and dividends matured and unpaid .....	.....	46,470	41,580
Trustees under mortgages.....	.....	Atlantic Trust Co.	Mercantile Trust Co.

Consolidated Telegraph and Electrical Subway Company

**Bills and Accounts Owing to Associated Companies.**—New York Edison Company: Construction advances, bearing interest at 6 per cent. Advanced during the year, \$755,000; repaid during the year, \$2,083,000; outstanding at close of year, \$15,751,000; interest accrued during year, \$967,825.51; interest paid during year, \$1,007,665.51; interest owing at close of year, \$472,530.

Temporary loans by New York Edison Company, carried as bills payable, bearing interest at 6%. Outstanding at close of year, \$1,600,000 (repaid early in 1917); interest accrued during year and owing at close of year, \$32,983.61.

Working advances by New York Edison Company, outstanding at close of year, \$60,657.99; United Electric Light & Power, \$3,006.39; Consolidated Gas, \$1,713.16; New Amsterdam Gas, \$1,233.32; New York Mutual Gas, \$722.58; Central Union Gas, \$776.58; Standard Gas, \$779.33; total, \$68,889.35.

**Taxes Accrued.**— See schedule supporting Income Statement.

**Reserves.**—Contingencies: Credit balance, December 31, 1915, \$732,326.29; credit during the year, \$131,735.95; credit balance at close of year, \$864,062.24. Suspense credit balance: Asphalt, amount charged to construction for which bills were not received in 1916, \$5,284.80.

INCOME STATEMENT

	Duct space rented (feet)	Amount for year	Increase or (D) decrease
Operating revenues—subway rents			
— from:			
New York Edison Co.....	7,569,347.34	\$1,342,057 19	\$37,325 55
United Electric Light & Power Co.	2,582,455.16	459,320 07	40,031 47
Manhattan Railway Co.....	1,514,612.46	5,812 95	38 67
Long Acre Electric L. & P. Co....	29,087.27	5,059 78	.....
Interborough Rapid Transit Co...	1,092.10	186 16	149 44
Third Avenue Railway Co.....	25,835.50	4,552.06	.....
Total subway rents.....	11,722,429.83	\$1,816,988 21	\$77,545 13
Merchandise and jobbing revenue—15 per cent above cost for building subsidiary connections for other companies .....		16,471 03	D 565 28
Total operating revenue.....		\$1,833,459 24	\$76,979 85
Operating expenses:			
Repairs and maintenance of subways.....		\$55,314 10	\$7,870 33
Operating subways .....		83,953 92	11,876 64
Storehouse expenses <sup>6</sup> .....		1,012 36	204 88
Total maintenance and operation.....		\$140,280 38	\$19,951 85
Salaries and expenses of general officers.....		\$6,000 00	\$1,000 00
Salaries and expenses of general office clerks.....		6,785 95	D 2,543 34
General office supplies and expenses.....		4,653 70	664 72
General law expenses.....		11,616 47	D 657 62
Miscellaneous general expenses.....		11,247 93	1,566 02
Total general expenses (exclusive of deprecia- tion) (corrected) .....		\$40,304 05	\$29 78
General amortization (reserved) <sup>7</sup> .....		.....	.....
Total of foregoing.....		\$180,584 43	\$19,981 63

<sup>6</sup> Miscellaneous rents to the amount of \$772.50 erroneously reported as operating expenses are here transferred to revenue deductions.

<sup>7</sup> The company makes no charge to the operating expense account General Amortization. It has improperly included in operating expenses \$131,735.95 for the item "Contingencies," credit being made to Contingency reserve. This amount is here excluded from operating expenses and is transferred to Surplus as an appropriation.

# 424 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Consolidated Telegraph and Electrical Subway Company

### INCOME STATEMENT — *Concluded*

	Amount for year	Increase or (D) decrease
Referee's fees — City vs. Consolidated Tel. & Electrical Subway Co. <sup>a</sup> .....	\$100,226 73	\$100,226 73
Tax accruals .....	315,407 04	73,150 95
Miscellaneous rent <sup>b</sup> .....	772 50	40 00
<b>Total expenses, taxes, etc. (corrected).....</b>	<b>\$596,990 70</b>	<b>\$193,890 31</b>
<b>Operating income applicable to corporate properties (corrected) .....</b>	<b>\$1,236,468 54</b>	<b>D \$116,419 46</b>
<b>Non-operating income: Interest on bonds deposited with State Industrial Commission, \$1,061.52; on rebate on 2d half of 1916 taxes — New York City, \$2,355.44; on special cash account, \$11,004.86.....</b>	<b>14,421 82</b>	<b>D 25,431 63</b>
<b>Gross corporate income (corrected).....</b>	<b>\$1,250,890 36</b>	<b>D \$141,851 09</b>
<b>Income deductions: Interest accrued on funded debt, \$176,100; on debenture bonds, \$967,825.51; on demand notes, \$32,983.61; deferred interest on debentures, \$1,357.07; interest on franchise tax, \$2,026.41 .....</b>	<b>1,180,293 50</b>	<b>D 46,257 74</b>
<b>Net corporate income (corrected)<sup>c</sup>.....</b>	<b>\$70,596 86</b>	<b>D \$95,593 35</b>

### CORPORATE SURPLUS

	Amount
Surplus, December 31, 1915.....	\$630,276 63
Balance for year transferred from income (corrected).....	70,596 86
<b>Total .....</b>	<b>\$700,873 49</b>
<b>Appropriation to "Contingencies" <sup>10</sup>.....</b>	<b>131,735 95</b>
<b>Surplus, December 31, 1916.....</b>	<b>\$569,137 54</b>

**Depreciation.**— The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General Amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. This company has never filed a rule of depreciation with the Commission. It charges an account "Contingencies" which it includes in operating expenses, and concurrently credits an optional reserve "Contingencies" with 7½ per cent of the operating revenue of the preceding year.

<sup>a</sup> See note 6 on preceding page.

<sup>b</sup> Represents fees in a suit with the City of New York involving matters extending over a period of 13 years. No part of it is applicable to 1916, but the proceedings extended into that year and the amount to be paid was determined in that year. The company charges this amount to Miscellaneous general expenses.

<sup>c</sup> The company reports a net corporate loss for the year of \$61,139.00. See note 7.

<sup>10</sup> See note 7 on preceding page.



# ABSTRACTS OF COMPANY RETURNS

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Consolidated Telegraph and Electrical Subway Company

## Taxes

CLASS OF TAX	Amount of of levy	Charged to income	Amount paid	Due and unpaid
Corporate real property.....	\$81 51	\$81 51	\$81 51	.....
Special franchise .....	<sup>11</sup> 328,481 28	305,609 79	879,222 99.	<sup>12</sup> \$56,404 41
Capital stock, state.....	1,406 25	1,406 25	1,406 25	.....
Federal income .....	7,731 99	7,731 99	7,731 99	.....
Other federal—stamps .....	.....	577 50	577 50	.....
<b>Total .....</b>	<b><sup>11</sup> \$337,701 03</b>	<b>\$315,407 04</b>	<b>\$889,020 24</b>	<b><sup>12</sup> \$56,404 41</b>

## MISCELLANEOUS INFORMATION

Underground Conduits, December 31, 1916

Number of ducts	Length in feet of each size conduit	Number of duct feet in each size conduit
1.....	1,788,082.99	1,788,082.99
2.....	901,902.66	1,803,925.32
3.....	225,492.08	676,476.24
4.....	96,451.89	385,807.56
5.....	93,491.87	467,459.35
6.....	94,697.09	568,182.54
7.....	22,370.39	156,592.73
8.....	47,810.46	382,483.68
9.....	72,717.05	654,453.45
10.....	113,234.50	1,132,345.00
11.....	13,249.65	145,746.15
12.....	48,358.61	580,303.32
13.....	81,151.80	1,054,973.40
14.....	68,354.03	956,956.42
15.....	52,715.35	790,730.25
16.....	16,906.48	270,503.68
17.....	51,337.56	872,738.52
18.....	60,588 73	1,090,597 14
19.....	15,988.10	303,773.90
20.....	59,781.69	1,195,633.80
21.....	22,996.82	482,933.22
22.....	18,822.18	414,087.96
23.....	16,450.65	378,364.95
24.....	7,161.54	171,876.96
25.....	20,018.86	500,471.50
26.....	25,015.37	650,399.62
27.....	8,292.90	223,908.30
28.....	18,816.40	526,859.20
29.....	9,100.16	263,904.64
30.....	7,450.52	223,515.60
31.....	13,641.10	422,874.10
32.....	7,547.26	241,512.32
33.....	7,808.60	257,683.80
34.....	15,058.70	511,995.80
35.....	1,593.63	55,777.05
36.....	4,706.07	169,418.52
37.....	16,657.48	616,326.76
38.....	4,512.90	171,490.20
39.....	4,637.01	180,878.49
40.....	1,252.37	50,094.80

<sup>11</sup> Includes \$22,871.49 charged to the Manhattan Ry. Co.

<sup>12</sup> Of which \$22,871.49 is charged to Manhattan Railway Co. for 1916; does not include accrued interest unpaid \$1,655.04 of which \$213.09 is chargeable to Manhattan Railway Co.

## Consolidated Telegraph and Electrical Subway Company

## MISCELLANEOUS INFORMATION—Concluded

## Underground Conduits, December 31, 1916—Concluded

Number of ducts	Length in feet of each size conduit	Number of duct feet in each size conduit
41.....	5,965.90	244,601.90
42.....	666.20	27,980.40
43.....	1,835.00	78,905.00
44.....	356.16	15,671.04
45.....	2,411.07	108,498.15
46.....	486.90	22,397.40
47.....	436.25	20,503.75
48.....	431.90	20,731.20
49.....	832.20	40,777.80
50.....	96.00	4,800.00
51.....	104.80	5,344.80
52.....	10.30	535.60
53.....	653.60	34,640.80
54.....	264.50	14,283.00
56.....	179.40	10,046.40
57.....	161.83	9,224.31
58.....	71.38	4,140.04
60.....	238.00	14,280.00
61.....	297.90	18,171.90
62.....	13.70	849.40
66.....	232.60	15,351.60
70.....	54.00	3,780.00
72.....	264.20	19,022.40
75.....	155.00	11,625.00
85.....	8.60	731.00
107.....	44.20	4,729.40
136.....	44.00	5,984.00
Total.....	4,172,599.99	22,549,745.52

## Number of Duct Feet Owned and Rented

	Duct feet, Dec. 31, 1916	Increase
Duct rented .....	11,722,429.83	413,341.36
City departments (no rental).....	82,017.50	.....
Unoccupied .....	10,745,298.10	499,945.64
Total .....	22,549,745.52	913,287.00

*Type of Ducts.*—Fibre, iron (different kinds) Johnstone system. Vitrified tile. Distributing lines of one duct are laid bare; others are concreted. The trunks with few exceptions are laid in concrete.

*Accidents.*—See Tables XXVII–XXIX.

*Employees and Wages.*—Number of salaried officers, 1; total compensation during the year, \$10,000. Number of all other employees, second week in December: Full-time, 560; part-time, 535. Total compensation paid to officers and employees during the year, \$861,728.10, of which charged to operating expenses, \$85,978.33; fixed capital, \$724,103.10; accounts receivable, \$51,646.67. (See Tables XXX–XXXIV.)

*Officers.*—President, Henry J. Hemmens; Vice-President, Thomas E. Murray; Secretary and General Manager, Arthur W. Middleton; Treasurer, Nicholas F. Brady; General Counsel, Beardsley, Hemmens and Taylor; Chief Engineer, Edwin R. Quinby.

*Directors.*—George B. Cortelyou, Nicholas F. Brady, Harrison E. Gawtry, Lewis B. Gawtry, Henry J. Hemmens, Thomas E. Murray, Arthur W. Middleton.

*Main Business Office.*—54–60 Lafayette street, New York City.

Report verified by Henry J. Hemmens, President, April 19, 1917.

EDISON ELECTRIC ILLUMINATING COMPANY OF BROOKLYN

Lessee of Amsterdam Electric Light, Heat and Power Company and Kings County Electric Light and Power Company

**History.**—Incorporated March 9, 1887, under act of the Legislature dated February 17, 1848. In November, 1898, respondent's entire capital stock was acquired by the Kings County Electric Light and Power Company, said stock being exchanged for the purchase money mortgage 6 per cent bonds of that company. On October 30, 1899, it absorbed by merger the Citizens' Electric Illuminating Company of Brooklyn and the Municipal Electric Light Company and on April 4, 1900, it absorbed similarly the Bergen Beach Light and Power Company.

The Edison Company operates the property of the Kings County company, paying as rent under the lease [dated October 30, 1899] interest on the Kings County first mortgage 5 per cent bonds and purchase money 6 per cent bonds [that company's expenses and taxes] and in addition, all earnings of both properties. The Edison Company owns all the stock of the Amsterdam Electric Light, Heat and Power Company and under an oral agreement uses the latter's entire property.

It operates in all the wards of Brooklyn; but the 29th Ward is supplied almost exclusively by the Flatbush Gas Company.

**Stockholders and Members.**—Sole stockholder, Kings County Electric Light and Power Company; total capital stock, 50,000 shares; par value, \$100, each share having one vote. These were cast at last general meeting, February 28, 1916, in behalf of that company, by the following: H. P. Erwin, 49,985 votes; William Berri, Adrian T. Kiernan, Thomas E. Murray and W. F. Wells, one vote each.

**Important Changes during the Year.**—No additional powers or franchises were acquired. For new construction see "Details of Expenditures for Property."

BALANCE SHEET<sup>1</sup>

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$244,373 02	Cash .....	\$114,230 87	D \$130,142 15
2,244 93	Bills receivable — time .....	1,441 53	D 803 40
202,963 70	Accounts receivable from City of New York (for gas or electricity) .....	192,193 87	D 10,770 83
672,368 60	Consumers' accounts receivable .....	751,981 29	79,612 69
Cr 230 70	Other accounts receivable .....	Cr 216 90	18 80
12,412 80	Interest and dividends receivable .....	76 35	D 12,336 45
47,257 00	State Industrial Commission deposit <sup>2</sup> .....	43,093 30	D 4,163 70
89,864 00	Special deposits for coupons and other charges .....	91,972 75	2,108 75
145,609 09	Other special deposits .....	196,258 09	50,649 00
1,741 86	Prepayments .....	1,998 78	256 92
595,402 78	Materials and supplies .....	957,829 31	362,426 53
411,798 43	Stocks and bonds — associated com- panies .....	411,798 43	.....
64,327 56	Advances to Amsterdam Electric Light, Heat and Power Co. ....	68,263 01	3,935 45
11,350 00	Other investment securities .....	11,350 00	.....
291,271 91	Real estate and other miscellaneous investments .....	314,405 23	23,133 32
14,485,723 86	"Fixed Capital, Dec. 31 1908" .....	14,256,079 85	D 229,644 51
	Fixed capital installed since 1908 —		
10,824,508 30	Electric department .....	12,972,376 91	2,147,868 61
36,255 97	Steam department .....	36,255 97	.....
25,346,488 13	Total fixed capital — gross .....	27,264,712 23	1,918,224 10

<sup>1</sup> "Accrued amortization" was reported by the company among its reserves on the liabilities side; the balance sheet is here amended by the transfer of the reserve to the assets side, where it is shown as a deduction from fixed capital, in accordance with the requirements of the report form.

<sup>2</sup> Consists of cash and New York City 4½% stock, par value, \$43,000.

# 428 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Edison Electric Illuminating Company of Brooklyn

### BALANCE SHEET — *Concluded*

December 31, 1915	ASSETS SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
\$3,217,847 54	Less accrued amortization <sup>3</sup> .....	\$3,661,489 45	\$443,641 91
22,128,640 59	Total fixed capital — net.....	23,603,222 78	1,474,582 19
3,486 17	Temporary advances to Amsterdam Electric Light, Heat and Power Co..	3,700 93	214 76
389,516 04	Unamortized debt discount and expense	372,580 56	D 16,935 48
Cr. 3,891 38	Construction work in progress.....	5,805 53	9,696 91
294,736 13	Other suspense .....	300,944 39	6,208 26
<u>\$25,605,242 53</u>	Total .....	<u>\$27,442,929 60</u>	<u>\$1,837,687 07</u>

LIABILITIES SIDE <sup>4</sup>			
\$124,796 90	Taxes accrued .....	\$307,975 95	\$183,179 05
800,000 00	Bills payable — due on demand.....	1,400 000 00	600,000 00
352,061 91	Consumers' deposits .....	405,550 12	53,488 21
1,423,584 44	Working advances — Kings County Electric Light and Power Co.....	1,533,398 66	109,814 22
99,742 15	Miscellaneous accounts payable.....	267,095 51	167,353 36
198,754 00	Interest accrued on funded debt <sup>5</sup> ....	200,862 75	2,108 75
8,078 05	Interest accrued on unfunded debt...	13,285 08	5,207 03
47,489 38	Other unfunded debt.....	18,266 41	D 29,222 97
4,275,000 00	Mortgage bonds .....	4,275,000 00	.....
12,300,000 00	Construction advances — Kings County Electric Light and Power Co....	12,300,000 00	.....
467,265 20	Casualties and insurance reserve.....	518,983 16	51,717 96
.....	"Contingencies" reserve .....	569,174 65	569,174 65
508,470 50	Other optional reserves.....	633,337 81	124,866 81
5,000,000 00	Common stock .....	5,000,000 00	.....
<u>\$25,605,242 53</u>	Total .....	<u>\$27,442,929 60</u>	<u>\$1,837,687 07</u>

### Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of October 1, 1916; filed by respondent:		
Real property outside streets and public places...	\$3,374,700 to \$6,749,400 }	\$3,374,700
Real property in streets — tangible <sup>6</sup> .....	12,757,678	6,378,839
Intangible property — including franchises.....	N. R.	N. R.
Tangible personal property.....	1,571,044	1,571,044

Assessed valuation for 1916 taxes:		
	Brooklyn Borough	Richmond Borough
Real property outside streets and public places:		
Land <sup>7</sup> .....	\$1,051,950	\$9,600
Improvements <sup>8</sup> .....	6,114,700	4,150
Real property (tangible and intangible) in streets <sup>9</sup>	18,464,360	.....
Tangible personal property.....	160,000	.....

<sup>3</sup> This reserve is applicable to the fixed capital of both the respondent and of the Kings County Company, lessor, no reserve being set up on the books of the latter company.

<sup>4</sup> Under the lease agreement all the respondent's earnings are payable to the Kings County Electric Light and Power Company; therefore, no surplus balances will appear.

<sup>5</sup> Of this amount \$112,414 in 1915 and \$114,302.75 in 1916 represent accrued interest on that portion of the Kings County Company's funded debt payable by the respondent as rental under the lease agreement.

<sup>6</sup> Includes property of lessor company.

<sup>7</sup> Includes \$363,000 leased property and \$7,500 non-operating property.

<sup>8</sup> Includes \$3,602,000 leased property and \$15,000 non-operating property.

# ABSTRACTS OF COMPANY RETURNS

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## Edison Electric Illuminating Company of Brooklyn

### DETAILS OF ASSETS AND DEBIT BALANCES

"Fixed Capital, December 31, 1908"

ITEM	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Generating station buildings.....	\$651,571 48	.....	\$651,571 48
Sub-station buildings .....	685,292 57	.....	685,292 57
Steam machinery and apparatus.....	797,689 66	.....	797,689 66
Electric apparatus—generating stations	828,762 25	.....	828,762 25
Sub-station apparatus .....	428,329 82	\$61,397 52	366,932 30
Overhead transmission and distribution system .....	171,245 33	8,035 99	163,209 34
Subways and cables.....	4,431,897 93	108,087 37	4,323,810 56
Services, overhead and underground...	1,213,249 34	89,202 11	1,173,957 23
Line transformers .....	173,217 25	.....	173,217 25
Meters installed.....	256,340 17	11,550 94	244,789 23
Arc lamps installed.....	195,708 29	.....	195,708 29
Nernst lamps installed.....	9,621 34	.....	9,621 34
Tools and implements.....	30,079 85	.....	30,079 85
Horses and trucks.....	195 89	350 00	Cr. 154 11
Office furniture and fixtures.....	59,212 92	.....	59,212 92
Miscellaneous appliances installed....	28,712 52	1,130 07	27,582 45
Automobiles .....	Cr. 199 49	Dr. 199 49	.....
Storage batteries .....	255,115 18	.....	255,115 18
Real estate and structures (offices and storerooms) .....	44,957 21	.....	44,957 21
Sundries .....	43,128 75	.....	43,128 75
Merged companies <sup>a</sup> .....	3,236,595 60	.....	3,236,595 60
License under Edison patents.....	945,000 00	.....	945,000 00
<b>Total .....</b>	<b>\$14,485,723 86</b>	<b>\$229,644 51</b>	<b>\$14,256,079 35</b>

### Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 191
	Additions and betterments	Renewals and replacements		
Land—outside substations .....	.....	.....	.....	\$35,367 53
Other land .....	\$150,192 41	.....	.....	288,485 94
General structures .....	86,496 87	.....	.....	274,032 57
General equipment .....	17,195 17	\$3,792 50	\$15,569 88	127,846 70
Power plant buildings.....	.....	.....	.....	65,685 47
Furnaces, boilers and acces- sories .....	.....	.....	.....	28,764 22
Steam engines .....	.....	.....	.....	78,253 77
Electric generators .....	.....	.....	.....	31,128 90
Accessory electric power equipment.....	72 01	.....	10,941 00	163,147 02
Miscellaneous power plant equipment .....	1,774 32	.....	.....	15,010 92
Substation buildings .....	1,229 72	154 00	51 00	232,629 04
Substation equipment .....	161,821 13	64,492 80	68,786 82	1,886,671 94
Poles and fixtures.....	61,952 83	53 08	482 04	305,733 83
Underground conduits ....	324,240 36	3,365 08	4,055 76	1,945,458 58
Transmission system .....	168,392 95	11,619 16	2,891 76	925,283 92
Distribution system:				
a. Overhead .....	117,917 53	6,015 14	2,569 83	582,263 35
b. Edison tube .....	.....	.....	.....	3,711 75
c. Other underground ...	237,872 89	1,785 48	9,787 57	1,761,727 84

<sup>a</sup> Represents property of the companies merged by the respondent and placed on its books without being segregated into accounts.— Case 1540.

# 430 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Edison Electric Illuminating Company of Brooklyn Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Line transformers and devices. . . . .	\$69,716 38	.....	\$23,538 31	\$199,360 85
Electric services . . . . .	416,776 83	\$824 36	32,563 56	1,753,244 78
Electric meters . . . . .	192,721 26	.....	28,816 51	880,529 45
Electric meter installation. . . . .	192,211 96	.....	53,867 63	741,650 51
Municipal street lighting system . . . . .	Cr. 3,512 66	.....	5,771 25	27,653 04
Commercial arc lamps.....	.....	.....	.....	30,593 01
Electric motors and heaters . . . . .	22,817 21	.....	160 99	85,458 78
Electric tools and implements . . . . .	2,700 88	.....	.....	9,726 87
Electric laboratory equipment . . . . .	1,209 57	.....	.....	15,107 57
Other tangible electric capital . . . . .	.....	.....	.....	533 47
Engineering and superintendence . . . . .	109,635 23	.....	.....	692,468 45
Interest during construction : . . . .	Cr. 25,971 59	.....	.....	Cr. 182,592 06
Miscellaneous construction expenditures . . . . .	8,157 66	.....	.....	Cr. 34,561 10
Total . . . . .	<u>\$2,315,620 92</u>	<u>\$92,101 60</u>	<u>\$259,853 91</u>	<u>\$12,972,376 91</u>

*Betterments on Leasehold Properties.*—Installed during year upon the property of the lessor, Kings County Electric Light and Power Company, \$478,863.34; lessor property retired, <sup>10</sup> \$61,857.17 (of which \$30,208 was "Fixed capital, Dec. 31, 1908," and \$31,649.17 installed since 1908); net increase during year \$417,006.17, paid for by lessor company; balance at close of year, none.

### Details of Expenditures for Property

	Amount
Tools used by Underground Bureau.....	\$6,656 25
Time of employees in Underground Bureau on vacations, holidays and rainy days . . . . .	5,931 09
Installing primary cables on Pitkin avenue between Bristol and Sackman streets . . . . .	5,481 03
Constructing a 2-story garage at Quincy street.....	51,400 84
Furnishing and installing 2 7½-ton elevators at Quincy street garage..	7,447 64
Installing cable from Lexington avenue station to Hall street and Myrtle avenue . . . . .	9,092 50
Changing lines of D. C. series street-lighting circuits Nos. 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112 to multiple series A. C..	6,230 11
Building 2,600 ft. of 6-duct subway on Eighth avenue between 5th and 15th streets . . . . .	7,585 14
Installing cable from 5th avenue and Carroll street to Eighth avenue and 15th street . . . . .	17,757 64
Building 16-duct twin subway on Hudson avenue from John to York streets . . . . .	13,699 20
Installing cable from junction box at Bedford avenue to Park avenue and Emerson place . . . . .	5,080 55
Building 11 3½-inch fibre duct subway on Flushing avenue between Navy street and Waverly avenue.....	11,398 24

<sup>10</sup> Charged against respondent and included among its retirements. See "Equipment retired during year."

# ABSTRACTS OF COMPANY RETURNS

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## Edison Electric Illuminating Company of Brooklyn

### Details of Expenditures for Property — Continued

	Amount
Installing cable from Gold street station to Kings Highway station..	\$11,045 09
Installing 250M CM 3 cond. cable from Pearl street to Carroll street station .....	12,780 68
Hauling cable from Sumpter street station to Pennsylvania and Atlantic avenues; running wires on Liberty avenue.....	6,321 47
Installing cable from Front street to 32d street station.....	27,280 87
Hauling cable from Ainslie street station to Lorimer and Norman avenue; running wires on Norman avenue from Lorimer street to Manhattan avenue .....	6,189 61
Installing cable from Atlantic avenue station to Brooklyn avenue and Park place .....	9,475 78
Installing cable from Gold street station to Ainslie street station....	7,365 07
Installing a 1000-kw. Westinghouse synchronous converter at Madison street .....	31,053 13
Enlarging 4 service boxes and building 8 3½-inch fibre duct subway on Wythe avenue between Ross and Hewes streets.....	5,122 78
Installing a 2000-kw. Westinghouse synchronous converter at Atlantic avenue station .....	28,454 83
Installing a 2000-kw. Westinghouse synchronous converter at Carroll street station .....	30,741 36
Installing a 2000-kw. Westinghouse synchronous converter at Lorimer street station .....	26,807 09
Installing 3-phase feeder from Gold street station to Kent avenue and N. 7th street.....	25,284 38
Installing a 2000-kw. Westinghouse synchronous converter, Jay street.	35,881 52
Building 11-duct subway on Flushing avenue between Broadway and Beaver street .....	14,242 05
Building 11 3½-inch fibre duct subway on Flushing avenue from Clason avenue to Broadway.....	22,211 69
Purchasing property at s. w. cor. Willoughby and Pearl streets.....	100,192 41
Installing a 2000-kw. Westinghouse synchronous converter, Rockwell place .....	6,905 03
Building 6-duct subway on Knickerbocker avenue from Suydam to Menahan streets .....	7,245 89
One pair of 2-ton coal bridges.....	7,095 45
Installing 2 500-kva. Westinghouse frequency converters, Jay street..	29,966 49
Property in town of Westfield, Richmond county, State of New York.	50,000 00
Dock construction and dredging for coal storage yard at Rossville, S. I. ....	8,243 88
Building subway on Norman avenue between Lorimer street and Manhattan avenue .....	9,054 23
Poles and fixtures .....	56,999 59
Underground conduits .....	156,801 74
Transmission system .....	78,030 67
Overhead distribution system .....	87,694 32
Underground distribution system .....	111,873 74
Overhead electric services .....	107,454 22
Underground electric services.....	277,583 41
Meter installations .....	138,844 33
Meters installed .....	136,206 60
Meters in stock .....	27,698 15
Transformers and devices installed.....	44,422 06
Municipal arc lamps installed.....	Cr 19,532 50
Arc lamps in stock.....	7,797 87
Miscellaneous appliances .....	21,190 23
Station superintendence .....	14,767 16
Designing engineer .....	14,684 33
Superintendent of distribution.....	36,620 53
Superintendent of Overhead Bureau.....	8,188 89



## Edison Electric Illuminating Company of Brooklyn

<i>Details of Expenditures for Property — Concluded</i>		Amount
Superintendent of Underground Bureau.....		\$15,438 83
Electrical construction .....		14,078 22
Electrical engineer .....		5,857 27
Interest during construction, discount, contract bills, unidentified...	Cr	25,971 59
Miscellaneous construction expense, unidentified.....		8,157 66
Removing dead arc ckt. cables at various locations.....	Cr	6,052 68
Withdrawing one 1000-amp. C. & C. booster, etc., at Lexington avenue station .....	Cr	5,235 00
Withdrawing the 2 200-kw. frequency converters at Jay street.....	Cr	16,016 00
Withdrawing the four Westinghouse mercury arc rectifier sets, 66th street .....	Cr	10,941 00
Withdrawing the 1000-kw. 550-v. synchronous converter, 32d street..	Cr	22,884 00
Withdrawing the 1000-kw. G. E. synchronous converter, Jay street...	Cr	14,903 00
Minor projects (less than \$5,000 each).....		<sup>11</sup> 232,844 05
Total .....		<u>\$2,147,868 61</u>

*Land Acquired during the Year and Devoted to Electric Operations.*—Approximately 37 acres of land near Rossville, borough of Richmond, described as ward 5, block 80, lots 55, 200 and 215; acquired August 23; cost to respondent and amount at which carried on books, \$50,000. Parcel of land in borough of Brooklyn, 100 feet by 45.8 feet, with building thereon, described as section 1, block 145, lot 38; acquired May 31; cost to respondent and amount at which carried on books, \$100,192.41.

*Construction Work in Progress.*—Engineering work, specifications and drawings for Pearl street office building, charged during year, \$1,572.28; charged during preceding year, \$686.65; total, \$2,258.93. Other charges during the year: Installation of cable to take place of tube removed account of building new subway on Flushing avenue between Skillman and Franklin avenues, \$791.40; minor items (under \$500 each), \$2,755.20; total expenditures, \$5,805.53.

*Equipment Retired during the Year*

CLASS OF EQUIPMENT	Cost of equipment retired <sup>12</sup>	Amount of salvage <sup>13</sup>	Charged to accrued amortisation <sup>14</sup>
<b>Structures:</b>			
General .....		Cr \$333 33	\$333 33
Power plant .....	\$28,122 57	Cr 20,594 49	48,717 06
Sub-stations .....	51 00	Cr 20 22	71 22
Stable equipment .....	1,670 00	215 00	1,455 00
Automobiles and accessories.....	14,050 39	1,168 02	12,862 37
Furnaces, boilers and accessories...	19,371 60	34 34	19,337 26
Steam engines .....	4,800 00	Cr 22 77	4,822 77
Accessory electric equipment.....	20,504 00	9,575 50	10,928 50
Miscellaneous power plant equipment .....		Cr 6 07	6 07
Sub-station equipment .....	130,184 34	95,255 87	34,928 47
Poles and fixtures .....	2,711 98	60 77	2,651 21
Underground conduits .....	14,407 93	Cr 235 14	14,643 07
Transmission system .....	73,299 77	11,577 88	61,721 89
<b>Distribution system:</b>			
Overhead .....	8,375 88	9,753 75	Cr 1,377 87
Edison tube .....	14,695 61	735 17	13,940 44
Underground .....	22,419 15	9,719 71	12,699 44

<sup>11</sup>After deducting credits amounting to \$24,167.34.

<sup>12</sup>Included herein are the retirements of the Kings County Electric Light & Power Company, amounting to \$61,857.17, charged to the respondent.

<sup>13</sup>The credit items represent the excess of cost of removal over salvage.

<sup>14</sup>[The company fails to charge surplus for realized depreciation accrued prior to December 31, 1908, as required by the accounting order.]



**Edison Electric Illuminating Company of Brooklyn**  
**Equipment Retired during the Year — Concluded**

CLASS OF EQUIPMENT	Cost of equipment retired <sup>12</sup>	Amount of salvage <sup>13</sup>	Charged to accrued amortization <sup>14</sup>
<b>Electric services:</b>			
Overhead .....	\$30,691 57	\$5,287 73	\$25,403 84
Underground .....	24,994 00	16,236 65	8,757 35
Meter installation .....	70,037 73	6,184 00	63,853 73
Meters .....	40,367 45	38,611 40	1,755 96
Municipal street lighting.....	6,901 32	7,529 71	Cr. 628 39
Transformers .....	23,538 31	23,538 31	.....
Miscellaneous appliances .....	160 99	160 99	.....
<b>Total .....</b>	<b><sup>12</sup> \$551,355 59</b>	<b>\$214,472 87</b>	<b>\$336,882 72</b>

**Miscellaneous Investments**

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<b>Stocks and bonds of associated companies</b>				
<b>Bound:</b>				
Amsterdam Elec. L., H. & P. Co.:				
Capital stock .....	\$500,000 00	1899-1914	\$411,673 43	.....
40-yr. 5% bonds, due 1937, int. payable M. & S...	300,000 00	1899		
Coupons .....	525 00	1899		
State El. L. & P. Co.:				
Capital stock .....	11,000 00	1900-1905	125 00	.....
30-yr. 5% bonds, due 1926, int. payable A. & O....	205,000 00	1908	<sup>15</sup> nominal	.....
<b>Held free:</b>				
Edison Construction Co.— stock .....	10,000 00	1908	nominal	.....
<b>Advances to associated com- panies — held free</b>				
Amsterdam Elec. L., H. & P. Co.—bills receivable, 6% demand .....	68,263 01	1899-1916	68,263 01	<sup>17</sup> \$1,200 00
<b>Other investment securities — held free</b>				
Electrical Testing Laboratories — stock .....	6,270 00	1905-1908	<sup>18</sup> 6,270 00	627 00
Crescent Athletic Club — 19- yr. 5% bonds, due 1923, int. payable M. & N.....	5,100 00	1906-1908	5,080 00	255 00
<b>Miscellaneous investments — held free</b>				
Insurance participation 3% certificates .....	314,405 23	1904-1916	314,405 23	9,432 15
<b>Total .....</b>	<b>\$1,420,563 24</b>		<b>\$805,816 67</b>	<b>\$11,514 15</b>

<sup>12</sup> <sup>13</sup> <sup>14</sup> See these notes on preceding page.

<sup>15</sup> Actual money cost, \$10,000.

<sup>17</sup> Except for this item of \$1,200, no income accrued on the holdings of the Amsterdam Company is taken into the income account. [Respondent apparently does not regard such interest as collectible (see *Reserves*); this item of \$1,200 is collectible because a rent payable to the Amsterdam Company of a like amount is retained by the respondent.]

<sup>18</sup> Actual money cost, nominal.

# 434 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Edison Electric Illuminating Company of Brooklyn

### Miscellaneous Investments — Concluded

#### INVESTMENT SUMMARISED AS TO CHARACTER OF LIEN OR RESTRICTIONS

	Par value
Free .....	\$404,038 24
Bound:	
Deposited with Guaranty Trust Co. as security for first consol. mtge. bonds .....	1,016,000 00
Other bound .....	525 00

*Special Deposits.*— Coupon deposits, \$91,972.75; with comptroller, City of New York, \$25,512.50; pension reserve fund, \$166,220.13; other accounts payable (deposit in conformity to order in case No. 1,174), \$4,525.46; total, \$288,230.84.

*Prepayments.*— Insurance, \$1,793.78; rents, \$205; total, \$1,998.78.

### Materials and Supplies

CLASS OF MATERIALS AND SUPPLIES	Cost of amount on hand at end of year
Purchasing department storeroom, Rockwell place.....	\$41,657 15
Purchasing department storeroom, Varick avenue.....	229,091 35
Incandescent lamps .....	22,198 24
Stationery .....	10,044 65
Reels and oil drums .....	18,305 50
Sundry special metals material.....	99,611 73
Distribution department storeroom — Rockwell place.....	47,563 91
Distribution department storeroom — Varick avenue.....	74,043 15
Distribution department storeroom — Parkville.....	55,525 25
Distribution department storeroom — East New York.....	12,802 99
Distribution department storeroom — Lorimer street.....	3,025 02
Tungsten street incandescent lamps — Arc Bureau.....	Cr. 335 19
Clock switches — Arc Bureau .....	1,721 57
Concrete poles .....	1,113 45
Operating department storeroom — Gold street.....	73,736 91
Operating department storeroom — 66th street.....	11,470 42
Condenser and boiler tubes.....	14,962 66
Oil in supply .....	280 35
Coal in supply .....	41,878 47
Coal in stock at isolated plants.....	Cr. 485 60
Electrical construction and supplies storeroom.....	111,813 51
Meter parts .....	3,645 27
Material on Wiring Bureau wagons.....	Cr. 2,587 32
Transportation department storeroom.....	3,386 26
Heating apparatus — Sales department.....	14,948 84
New installation fixtures .....	5,554 74
Second-hand material .....	61,264 11
Cost of salvage, second-hand material.....	1,325 92
Stamps and stamped envelopes.....	266 00
Total .....	\$957,829 31

*Other Suspense.*— Principal debit items: Amount of coupon interest due on first mortgage bonds of Amsterdam Electric Light, Heat & Power Company, \$287,075; expenditures made on behalf of the Association of Edison Illuminating Companies, to be charged against Association members proportionately, \$3,033.83; amount deposited with the City of New York to guarantee the return of tools borrowed from the Department of Water Supply, Gas and Electricity, \$603; unbilled portion of amount chargeable against customers for material sold on the instalment basis, \$15,315.68;

Edison Electric Illuminating Company of Brooklyn

advanced for wiring customers' premises, to be repaid by them in monthly instalments, \$48,360.40; undistributed work in progress, \$1,652.96. Principal credit items; Freight charges on coal, bills not received, \$7,823.98; unexpired portion of rent received in advance for use of theatre property, corner Willoughby and Pearl streets, Brooklyn, \$3,125; normal federal income tax withheld, \$913.38; value of apparatus purchased, bills not received, \$43,272.27. Net debit balance, \$300,944.39.

*Unamortized Debt Discount and Expense.*—First consolidated mortgage 4 per cent bonds, due 1939; unamortized balance, December 31, 1915, \$389,516.04;<sup>19</sup> charged to income during year, \$16,935.48; unamortized balance, December 31, 1916, \$372,580.56.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Stock	First consolidated mortgage bonds
Nominal date of issue.....	_____	October, 1898
Date of maturity.....	_____	January, 1939
Interest, rate and dates.....	_____	4%, Jan. & July
Denominations .....	1 share = \$100	\$1,000 00
Authorized by company.....	\$5,000,000 00	\$10,000,000 00
By public authority.....	5,000,000 00	( <sup>20</sup> )
Actually issued, prior to year.....	5,000,000 00	4,275,000 00
Cash realized .....	4,055,000 00	<sup>21</sup> 3,350,000 00
Property consideration .....	<sup>21</sup> 945,000 00	<sup>22</sup> 400,000 00
Discount (plus premium on redemption of prior issue, \$150,000) .....	.....	675,000 00
Actually outstanding .....	5,000,000 00	4,275,000 00
Interest accrued and dividends declared.....	.....	171,000 00
Interest charged to income.....	_____	171,000 00
Interest and dividends paid.....	.....	170,780 00
Interest and dividends matured and unpaid.....	.....	86,500 00
Market price: highest, lowest, last sale.....	No sales	88½, 88, 88¼
Trustees under mortgages.....	_____	Guaranty Trust Company

*Miscellaneous Bills Payable.*—To various banks and trust companies of Brooklyn, \$1,400,000; interest accrued but unpaid at the beginning of year, \$5,049.27; interest accrued during year, \$41,215.64; interest paid during year, \$39,267.34; matured and unpaid at close of year, \$6,997.57.

*Consumers' Deposits.*—Amount at beginning of year, \$352,061.91; added during year, \$200,327.50; refunded, \$146,839.29 (of which cash, \$80,672.37; credited to consumers' accounts, \$66,166.92); balance at close of year, \$405,550.12. Interest accrued during year, \$15,000; paid, \$11,741.27. For number of deposits, see Table XI.

*Miscellaneous Accounts Payable.*—Unclaimed wages, \$1,418.15; advances by customers for services, \$29,021.70; other accounts payable, \$236,655.66; total, \$267,095.51.

*Taxes Accrued.*—See schedule supporting Income Statement.

*Other Unfunded Debt.*—Wages accrued, \$795; water accrued, \$2,174.58; expenses accrued, \$15,296.83; total, \$18,266.41.

<sup>19</sup> See *Securities* below for particulars of funded debt, including discounts suffered, etc.

<sup>20</sup> The company reports \$10,000,000 as having received public authorization; [the facts are that \$4,275,000 were issued prior to the enactment of the Public Service Commissions law; the remainder may not be issued without specific authorization of the Commission].

<sup>21</sup> [Issued for Edison license rights—1914 report.]

<sup>22</sup> [Bonds of par value of \$2,000,000 sold at 85 to purchase stock of Municipal Electric Light Company; \$1,875,000 par value sold at 88 to purchase and retire \$1,500,000 of 5 per cent bonds at 110; \$400,000 issued in payment of stocks and bonds of Amsterdam Electric Light and Power Company.—Respondent's report of 1914.]

# 436 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Edison Electric Illuminating Company of Brooklyn

TITLE OF RESERVE	Reserves			
	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1919
Accrued amortization of capital.. <sup>23</sup>	\$3,217,817 54	<sup>24</sup> \$780,524 63	\$336,882 72	\$3,661,489 45
Casualty .....	117,466 21	64,452 11	36,665 44	145,252 88
Insurance .....	11,270 08	5,700 00	738 33	16,231 75
State workmen's compensation fund .....	47,267 00	23,940 01	28,103 71	43,093 30
Insurance participation .....	291,271 91	23,133 32	.....	314,405 23
Contingent accounts receivable...	69,848 57	76,065 46	709 90	145,204 13
Pension fund .....	135,859 09	32,243 07	1,882 03	166,220 13
Stock purchased, Amsterdam Co.. <sup>25</sup>	6,878 43	.....	.....	6,878 43
Interest, bills receivable, Amster- dam Co. ....	17,849 51	2,834 79	.....	20,684 30
Interest, funded debt, Amsterdam Co. ....	272,075 00	15,000 00	.....	287,075 00
Advances to Amsterdam Co.....	5,959 90	1,315 42	.....	7,275 32
Contingencies .....	.....	<sup>26</sup> 569,174 65	.....	569,174 65

## INCOME STATEMENT

OPERATING REVENUE — SALES OF ELECTRIC CURRENT	Kw. hours delivered	Rate or average price (cents)	Net amount for year <sup>27</sup>	Increase or (D) decrease
Municipal street lighting.....	8,979,099	5.793	\$520,160 88	\$1,943 62
Lighting municipal buildings.....	1,653,694.7	7.196	119,010 07	5,126 25
Municipal heat and power.....	2,158,692.7	3.981	85,954 45	D 5,605 25
Commercial flat rate lighting.....	1,426,221.8	5.835	<sup>28</sup> 83,213 10	20,301 97
Commercial metered lighting.....	52,562,998.8	8.674	4,559,514 55	523,035 86
Commercial metered power.....	101,252,123.8	2.429	2,459,907 94	533,777 02
Railroad corporations .....	1,774,600	1.334	23,669 35	D 2,015 02
Breakdown service .....	910,341.5	5.475	49,846 45	19,651 73
Miscellaneous sales of current....	16,592,815.6	1.134	188,156 62	97,404 95
	187,310,587.9	4.319	\$8,069,438 39	\$1,193,621 13

### Miscellaneous revenue:

Rent of appliances.....	1,410 00	D	512 48
Electric merchandise and jobbing.....	39,350 83		9,109 21

Total operating revenue..... \$8,130,199 22 <sup>29</sup>\$1,202,084 53

<sup>23</sup> In addition to charges for retirements of respondent's fixed capital, this reserve is charged with the withdrawals from the Kings County Company's fixed capital.

<sup>24</sup> Includes credit on account of adjustment of materials and supplies, \$12,394.60; the balance, \$768,130.03 (based on 142,293,662.9 kw. hrs. sold to general consumers at 0.8 cents per kw. hr., \$1,138,849.31, less actual repairs, \$370,219.28), concurrently charged to operating expenses.

<sup>25</sup> [Created out of surplus and represents offset to cost of 122 shares of Amsterdam Company stock purchased during 1914 and ordered by Commission to be charged to surplus.]

<sup>26</sup> Equal to four-tenths of one cent per kw. hr. for all current sold to general consumers.

<sup>27</sup> After deducting discounts and other abatements totaling \$112,410.28.

<sup>28</sup> Includes revenue for commercial flat rate power, \$1,551.19.

<sup>29</sup> [The 1915 figures with which comparison is made included \$138.33 for the sale of by-products.]

## Edison Electric Illuminating Company of Brooklyn

INCOME STATEMENT — *Concluded*

	Cents per kw. hour <sup>20</sup>	Net amount for year <sup>27</sup>	Increase or (D) decrease
<b>Operating expenses:</b>			
Power plant labor .....	.100	\$232,643 54	\$65,639 47
Fuel for power.....	.423	988,160 03	380,858 54
Other supplies and expenses.....	.020	46,635 81	17,952 17
Repairs .....	.045	104,549 25	33,410 41
<b>Total production expenses.....</b>	<b>.733</b>	<b>\$1,371,988 63</b>	<b>\$1,497,860 59</b>
Transmission (and electric storage) expenses...	.091	170,348 21	D 1,064 75
Distribution expenses .....	.242	453,506 63	17,108 05
Commercial utilization expenses.....	.177	331,843 65	66,531 82
Municipal street lighting expenses.....	.052	97,095 48	5,100 09
Commercial administration .....	.081	151,466 61	29,229 22
Promotion of business.....	.102	181,631 51	35,930 51
General expenses (excl. of depreciation).....	.419	785,127 40	104,351 77
<b>Total of foregoing .....</b>	<b>1.897</b>	<b>\$3,553,007 12</b>	<b>\$755,047 30</b>
General amortization <sup>22</sup> .....	.410	768,130 03	D 510,116 14
<b>Total operating expenses .....</b>	<b>2.307</b>	<b>\$4,321,137 15</b>	<b>\$244,931 16</b>
Uncollectible revenue .....	.016	29,676 26	6,570 34
Tax accruals .....	.354	662,768 62	192,550 41
<b>Total expenses, taxes, etc.....</b>	<b>2.677</b>	<b>\$5,013,582 03</b>	<b>\$444,051 91</b>
=====			
Operating income applicable to corporate and leased prop- erties .....		\$3,116,617 19	\$758,032 62
Rent for lease of electric plant (Kings Co. El. Lt. & Pr. Co.) <sup>23</sup>		2,235,588 39	8,973 61
Operating income applicable to corporate property.....		\$881,028 80	\$749,059 01
=====			
Non-operating income: Interest, \$23,659.68; rents, \$10,887.99, less taxes, \$468; miscellaneous, \$26,191.67; less deductions, \$32,877.50 .....		\$27,373 84	\$1,392 22
Gross corporate income.....		\$908,402 64	\$750,451 23
Deductions from gross income: Interest accrued on funded debt, \$171,000; on consumers' deposits, \$15,000; on notes to various banks, \$41,215.64; on real estate mortgage, \$1,604.17; amortization of debt discount and expense, \$16,935.48.....		245,755 29	5,479 51
Net corporate income (corrected).....		\$662,647 35	\$744,971 72
=====			
[Appropriation of net corporate income for contingencies, \$569,174.65. See <i>Corporate Surplus.</i> ] <sup>24</sup>			

<sup>27</sup> After deducting discounts and other abatements totaling \$112,410.28.

<sup>20</sup> Cost of generating (four items) based on current generated, 233,452,500 kw. hrs. (net output after deducting 5,457,700 used at generating station); production expenses and following ratios based on 187,310,588 kw. hrs. sold.

<sup>21</sup> The constituents of this item entered above were computed by the Bureau of Statistics.

<sup>22</sup> The company's charge to General amortization was based upon a rate of 0.8 cents per kw. hr. sold to general consumers, less repairs, and the amount of the appropriation to Contingencies reserve was based on a rate of 0.4 cents per kw. hr. sold to general consumers (142,293,662.9 k.w. hrs.). In its findings in rate Case No. 1540, the Commission determined the necessary depreciation provision for the years 1913, 1914 and 1915 to be \$865,000, \$930,000 and \$995,000 respectively. At the same rate of increase the figure for 1916 would have been \$1,060,000, or \$291,869.97 more than the amount charged to operating expenses. The actual operating income for 1916 was therefore \$2,824,747.19, as compared with the stated amount of \$2,358,584.57 for 1915 when the depreciation charged was \$283,246 more than the necessary provision.

<sup>23</sup> Includes interest on Kings County company's first mortgage 5 per cent bonds, \$125,000, and on purchase money 6 per cent bonds, \$310,560, payable by respondent, and erroneously reported as "Other compulsory deductions from income."

<sup>24</sup> [This appropriation reported by the company as a deduction from gross income is here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission and net corporate income corrected accordingly.]

Edison Electric Illuminating Company of Brooklyn

CORPORATE SURPLUS		Amount
Credit balance for year transferred from income.....		\$662,647 23
Adjustment of charges for lighting Brooklyn Bridge, 1915.....		366 40
Adjustment of charges for lighting Manhattan Bridge, 1915.....		1,001 52
Adjustment of interest on loans.....		11 39
Total .....		\$664,026 66
Appropriation for "Contingencies" reserve.....		\$569,174 65
Appropriation to employees for 1916, in recognition of faithful and efficient service .....		89,630 44
Reserve to offset payment of expenses of Amsterdam Co.....		1,215 42
Adjustment of charge for lighting Williamsburg Bridge, 1915.....		657 91
Adjustment of City of New York bills for street lighting, 1915.....		3,248 24
Total deductions .....		\$664,026 66

Municipal Street Lighting \*\*

CLASS OF LAMPS	Number of lamps	Price per year	Amount of revenue	Consump- tion (kw.hrs.)
Bridges :				
450 Watts Inc. Low Tension D. C.....	—	Wholesale	\$18,593 94	632,927
50 Watts Inc. Low Tension D. C.....	—	Wholesale		
40 Watts Inc. Tungsten D. C.....	—	Wholesale		
Streets :				
Tungsten Series A. C.....	12	\$98 00	196 54	4,987
1,000 c. p. Mult. D. C.....	1	110 00	110 00	2,652
400 c. p. Mult. D. C.....	1,657	85 00	162,791 73	3,021,073
400 c. p. Mult. A. C.....	237	85 00		
400 c. p. *Series A. C.....	1,636	75 00	253,839 36	952,513
300 c. p. Mult. D. C.....	1,411	75 00		
300 c. p. Mult. A. C.....	364	75 00	70 00	2,098,793
200 c. p. Mult. A. C.....	1	70 00		
200 c. p. Mult. D. C.....	679	48 00	17,262 35	353,510
200 c. p. Mult. A. C.....	51	47 00	5,239 28	
250 c. p. *Series A. C.....	382	46 00	214 12	52,034
40 c. p. Mult. A. C.....	32	30 00	302 18	
100 c. p. Mult. D. C.....	611	25 50	25,474 39	803,096
100 c. p. Mult. A. C.....	1,497	25 25	25,249 09	
100 c. p. *Series A. C.....	608	25 00	9,835 74	90,524
100 c. p. Series A. C.....		22 50	351 15	
40 c. p. Mult. A. C.....	5	25 75	128 75	1,638
40 c. p. Mult. A. C.....	—	18 00	107 40	
25 c. p. Mult. D. C.....	15	25 00	394 84	1,585
25 c. p. Mult. A. C.....	1			
*Add 25 cycle of these classes.....	.....	.....	.....	963,767
	9,200	—	\$520,160 86	2,979,099

Contracts and Sales According to Rate Classification \*\*

Lighting	Number of meters Dec., 1916	Kilowatt hours sold	Gross amount	Net amount (less discounts, etc.)
Retail . . . . .	69,824	46,790,499.8	\$4,248,319 69	\$4,232,476 14
Prepayment . . . . .	.....	3,697.0	555 60	550 95
Wholesale . . . . .	366	5,768,802.0	328,932 40	326,487 46
Decorative street lamp-post lighting. ....	.....	779,461.2	46,675 57	45,587 76
Sign and outline lighting.....	468	646,760.6	36,781 43	36,079 15
Breakdown . . . . .	31	161,011.5	16,690 47	16,671 07

\*\* Hours burning per year, 3,950, except 21 lamps on 24-hour schedule.  
\*\* Excludes municipal street lighting.

## Edison Electric Illuminating Company of Brooklyn

Contracts and Sales According to Rate Classification <sup>22</sup> — Concluded

Power	Number of meters Dec., 1916	Kilowatt hours sold	Gross amount	Net amount (less dis- counts, etc.)
Maximum demand .....	6,126	23,274,640.0	\$1,100,660 90	\$1,092,246 77
Maximum demand auto charging....	8	578,444.0	16,208 13	16,195 57
Breakdown .....	15	749,330.0	33,371 45	33,175 38
<i>General</i>				
Miscellaneous .....	3	67,919.1	3,692 30	3,692 30
Maximum demand (partial lighting)	256	10,428,352.0	343,411 43	339,601 67
Maximum demand (intermediate)....	16	815,163.4	23,063 28	23,063 28
Maximum demand (wholesale) .....	4	1,578,073.6	42,947 05	40,385 74
Rate "B" .....	95	39,625,179.3	735,979 53	681,585 33
Untransformed A. C.....	13	41,477,168.0	469,727 65	451,273 41
Fire alarms .....	.....	.....	1,569 82	1,551 19
Railroad corporations .....	1	1,774,600.0	25,883 70	23,669 35
<i>Municipal</i>				
Municipal building lighting.....	386	1,653,694.7	119,360 80	119,010 07
Municipal power .....	180	2,158,692.7	85,964 88	85,954 45
	77,792	178,331,488.9	\$7,679,806 08	\$7,569,277 53

*Intercompany Sales.*—Manhattan Bridge Three-Cent Line: 1,774,600 kw. hrs. at an average rate of 1.3 cents; gross price, \$25,883.70; abatements, \$2,214.35; net amount, \$23,669.35. Point of delivery and of measurement at respondent's sub-station in Jay street.

*Merchandise and Jobbing Revenue.*—Receipts from sale of merchandise and from jobbing, \$101,239.95; less cost of materials sold, \$74,875.70; gross profit, \$26,364.25; profit in jobbing work performed under agency contracts, \$12,986.58 (cost of the work was \$68,078.82); total, \$39,350.83.

*Operating Expenses.*—For details, see Table XXXVI-B.

*Depreciation.*—The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of February 1, 1909, this company filed with the Commission a rule of depreciation which provided for a charge to General amortization of 1¼ cents per kilowatt hour of current sold, less amounts charged to the several repairs accounts. On February 4, 1913, this rule was modified so as to exclude from the computations sales of high tension current. On February 8, 1917, a new rule was filed which provides for a charge for repairs and reserve of 0.8 cents per kw. hr. for all current sold to general consumers, beginning January 1, 1916. Under this rule, \$768,130.03 was debited to General amortization during the current year and concurrently credited to the reserve.

<sup>22</sup> Excludes municipal street lighting.



## Edison Electric Illuminating Company of Brooklyn

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid
Lands .....	\$21,649 99	<sup>27</sup> \$21,649 99	\$21,649 99	.....
Improvements on land.....	126,470 75	<sup>27</sup> 126,470 75	126,854 75	.....
Corporate real property.....	3,577 60	3,577 60	3,577 60	.....
Special franchise <sup>28</sup> .....	380,481 08	380,481 08	232,096 67	\$129,506 68
Personal property .....	3,328 00	3,328 00	3,328 00	.....
Other local taxes:				
License fee <sup>29</sup> .....	500 00	500 00	.....	.....
Gross receipts <sup>30</sup> .....	22,377 73	22,377 73	18,377 73	.....
Local improvements .....	1,726 76	1,726 76	1,726 76	.....
Gross earnings — state.....	40,132 11	40,132 08	33,780 79	.....
Dividends — state .....	17,373 48	17,373 48	16,046 13	.....
Capital stock — state .....	1,250 00	1,250 00	1,250 00	.....
Income — federal .....	<sup>40</sup> 44,369 15	<sup>40</sup> 44,369 15	21,369 15	.....
	<u>\$663,236 65</u>	<u>\$663,236 62</u>	<u>\$480,057 57</u>	<u>\$129,506 68</u>

**Uncollectible Bills.**— Number of uncollectible accounts, 3,876 ; amount, \$43,884.54. Deposits applied thereto: number, 1,081 ; amount, \$11,791.01 ; interest on deposits applied, \$702.23 ; recoveries, \$1,715.04 ; net amount charged to uncollectible bills, \$29,676.26.

**Rent Charges.**— Bush Terminal Company, \$1,200 ; Bush Terminal Building Company, \$1,200 ; New York Edison Company (Brooklyn Bridge cables),<sup>41</sup> \$3,376.90 ; Brooklyn Heights Railroad Company, \$553.56 ; Amsterdam Electric Light, Heat and Power Company, \$1,200 ; Brooklyn Rapid Transit system (attachments to elevated structures), \$2,041.78 ; Nassau Electric Railroad Company, \$240 ; miscellaneous, \$20,829.10 ; total charged to operating expenses, \$30,641.34.

## MISCELLANEOUS INFORMATION

**Power Plant.**—Gold street station (owned by Kings County Electric Light and Power Co.), capacity 55,500 kw. ; Sixty-sixth street station, capacity 16,050 kw. For number of units, kind and capacity in service December 31, 1916, see Table XV.

**Circuits, Poles and Line Transformers.**— See Table XVI.

**Services.**— See Table XVII.

**Meters.**— Number at beginning of year,<sup>42</sup> 75,425 ; bought during year, 18,796 ; condemned, lost or destroyed, 1,451 ; net increase during year, 17,345 ; number owned at close of year, 92,770 (in use, 89,791, of which 11,987 were set but cut out ; in company's service, 108 ; in stock, 2,871). For details, see Tables XVIII and XIX.

**Electric Current Generated and Sold (kw. hrs.).**— Generated, A. C., 238,910,200 ; used at generating stations, 5,457,700 ; net output, 233,452,500 ; sold, 187,310,588 ; used by respondent, 877,565 ; transmission, transformation, conversion losses, 20,235,359 ; unaccounted for, 25,028,988. For additional details, see Table XXI, Electric current generated and fuel consumed, Table XXIII, Source and disposition of electric current ; Table XXIV, Consumption of electric current.

**Load Data.**— Generating station capacity, 71,550 kws. ; sub-station capacity, 72,470 kws. (see Tables XV and XXI) ; maximum load, 67,200 kws., on December 19, 1916, at 5:30 p. m. ; see, also, Table XXII, Variation of output and of load. Connected load exclusive of company service, 386,921 kws. (for details, see Table XX).

<sup>27</sup> Tax on land includes \$156, and tax on improvements \$312, chargeable to non-operating income.

<sup>28</sup> [Under section 48 of the Tax Law, the respondent deducts from its special franchise levy the amounts paid for license fee and tax on gross receipts. There is also a claim of \$129,506.68 for overvaluation. In its tax accounts the company has ignored these offsetting items and has placed the full levy on the books, thus overstating its liability and charge to income.]

<sup>29</sup> Deductible from special franchise levy, under Tax Law, section 48.

<sup>40</sup> Consists of federal income, \$40,529.53 ; emergency revenue, \$1,070.65 ; normal tax, \$2,768.97.

<sup>41</sup> The Brooklyn bridge cables are owned jointly by New York Edison Company and this company, and are maintained for emergency purposes only, not for the distribution of current to consumers.

<sup>42</sup> "A check made early in 1916 disclosed errors in the report for 1915."



**Edison Electric Illuminating Company of Brooklyn**

**Accidents.**— See Tables XXVII–XXIX.

**Employees and Wages.**— Number of salaried officers, 4 ; total compensation during year, \$40,812.50. Number of all other employees, second week in December, full-time, 2,303 ; part-time, 157 ; total compensation paid to officers and employees, \$2,180,556.97. (See Tables XXX–XXXIV.)

**Officers.**— President, N. F. Brady ; Vice-President, J. C. Brady ; Secretary, H. P. Erwin ; Treasurer, P. R. Atkinson ; Auditor, J. C. Van Duyne ; Attorneys, Ingraham, Sheehan & Moran ; Vice-President and General Manager, W. F. Wells ; Assistant General Manager, J. B. Murray ; General Purchasing Agent, H. F. Frasse.

**Directors.**— J. C. Brady, Bernard Gallagher, H. C. Du Val, William Berri, Frank Bailey, N. F. Brady, Thomas E. Murray, Walton Ferguson, William F. Sheehan, James N. Wallace, William V. Hester, W. F. Wells, Daniel J. Creem, Adrian T. Klerman, and Wm. C. Courtney.

**Main Business Office.**— 360 Pearl street, Brooklyn, N. Y.

Report verified by P. R. Atkinson, Treasurer, April 16, 1917.

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**EMPIRE CITY SUBWAY COMPANY (LIMITED)**

**History.**— Incorporated July 12, 1890, under chapter 611 of the Laws of 1875 and the acts amendatory thereof and supplementary thereto.

Its business is solely the construction, maintenance and leasing of subways for low-tension electrical conductors in the streets and avenues of the Boroughs of Manhattan and The Bronx.

[A contract, dated May 15, 1891, was made with the City of New York, under the provisions of chapter 231 of the Laws of 1891, for the construction and maintenance of low-tension subways in the streets and avenues of the Boroughs of Manhattan and The Bronx. This contract, made with the consent of the Consolidated Telegraph and Electrical Subway Company, constituted a modification of the prior agreement with that company. One of the rights so transferred from the prior contracts, dated respectively July 22, 1886, and April 7, 1887, gave an option to the City of New York to purchase all the subways, conduits and ducts of the company. Another provision was that when the cumulative annual profits of the company should exceed 10 per cent upon the actual cash capital invested in the plant, the excess of such profit should be paid into the treasury of the City of New York.]

The control of this company, through the ownership of a majority of its capital stock, was acquired by the New York Telephone Company on or about January 21, 1897.

**Stockholders and Members.**— Number, December 31, 1916, 7 ; resident in New York State, 5. Total voting power (number of shares), 56,900 of \$100 par value each, of which 56,890 were held by members residing in New York State.

Votes cast at general meeting of April 25, 1916, 54,960 ; by Frank H. Bethell as proxy for New York Telephone Company, 49,745, on behalf of himself, 10 ; by Waldron Hoppins, 5, as proxy for Theodore N. Vail ; by Howard F. Thurbur, on behalf of himself, 5, and as proxy for The Edison Light and Power Installation Company, 5,185, and 5 for J. W. Leib, Jr. ; by Union N. Bethell, 5, on behalf of himself.

**Important Changes During the Year.**— Extensions of respondent's subways were constructed in various parts of the Boroughs of Manhattan and The Bronx.

Capital stock to the amount of \$194,000 and \$194,000 first mortgage telegraph and telephone bonds were issued and sold at par for cash to pay for subways constructed during the year 1915.

No new powers or franchises were acquired during the year.

Lease of space for blower station at 111-115 West 38th street was canceled.

Empire City Subway Company (Limited)

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
ASSETS SIDE			
\$381,432 89	Cash .....	\$295,471 54	D \$35,961 35
821,996 64	Consumers' accounts receivable.....	668,029 98	D 153,966 66
80,488 76	Other accounts receivable.....	99,981 90	19,493 14
2,716 00	Special deposits .....	2,000 00	D 716 00
333 34	Prepayments (rent) .....	333 34	.....
39,800 41	Materials and supplies.....	64,091 23	24,290 82
8,000 00	Miscellaneous investments .....	8,000 00	.....
" Fixed Capital, Dec. 31, 1908 ":			
9,916,514 47	Telegraph and telephone subways..	9,908,284 30	D 8,230 17
1,224,937 61	Edison subways .....	1,198,979 32	D 25,958 29
2,242 85	Furniture and fixtures.....	2,135 05	D 107 80
2,697,685 32	Fixed capital installed since 1908....	3,619,532 60	921,847 28
13,841,380 25	Total fixed capital — gross.....	14,728,931 27	887,551 02
906,369 83	Less accrued amortization.....	1,156,694 65	250,324 82
12,935,010 42	Total fixed capital — net.....	13,572,236 62	637,226 20
670 05	Suspense .....	1,724 49	1,054 44
<u>\$14,220,448 51</u>	Total .....	<u>\$14,711,869 10</u>	<u>\$491,420 59</u>
LIABILITIES SIDE			
\$8,090 25	Taxes accrued .....	\$8,000 00	D \$90 25
87,412 21	Miscellaneous accounts payable.....	142,486 45	55,074 24
.....	Dividends declared .....	341,400 00	341,400 00
184,880 00	Interest accrued on funded debt.....	190,700 00	5,820 00
7,996,000 00	Mortgage bonds .....	8,190,000 00	194,000 00
20,271 37	Provident fund reserve.....	25,000 00	4,728 63
5,496,000 00	Common stock .....	5,690,000 00	194,000 00
427,794 68	Corporate surplus .....	124,282 65	D 303,512 03
<u>\$14,220,448 51</u>	Total .....	<u>\$14,711,869 10</u>	<u>\$491,420 59</u>

Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of January 1, 1916, filed by respondent:		
Real property in streets — tangible.....	\$11,989,480 87	\$8,782,208 03
Borough of Manhattan.....	9,870,934 84	7,236,075 66
Borough of The Bronx.....	2,118,546 03	1,546,132 37
Assessed valuation for 1916 taxes:		
Real property outside streets and public places.....		\$500 00
Real property (tangible and intangible) in streets.....		11,105,720 00

*Fixed Capital Installed since December 31, 1908.*—Organization, \$500; furniture and fixtures, \$6,895.83, whereof \$1,964.59 was added during year; subways, \$3,587.136.77, whereof \$906,882.69 was added during the year; tools and implements, \$25,000, of which \$13,000 was added during the year; total as of Dec. 31, 1916. \$3,619,532.60.

*Special Deposits.*— With Commissioner of Public Works, City of New York, \$2,000.

*Materials and Supplies.*— Tools, \$15,782.44; supplies, \$48,308.79; total, \$64,091.23.

*Miscellaneous Investments.*— Corporate stock, City of New York, \$8,000; due 1959; 4 per cent payable May and November. Carried on books at par; deposited with State Industrial Commission; income accrued and received during the year, \$320.

*Suspense.*— Experiments, \$1,724.49.

## Empire City Subway Company (Limited)

Funded Debt<sup>1</sup>

	Term of bond (yrs.) <sup>2</sup>	Dates of issue <sup>3</sup>	Amount issued and outstanding	Cash realized
<b>Consolidated Tel. and Elec. Sub. Co. :</b>				
1st mtge. telegraph and tel. bonds. . .	[50	May 20, 1890]	\$1,125,000	( <sup>2</sup> )
2d mtge. telegraph and tel. bonds. . . .	[50	May 20, 1890]	1,125,000	( <sup>2</sup> )
1st mtge. Edison bonds. . . . .	[50	May 20, 1890]	125,000	( <sup>2</sup> )
2d mtge. Edison bonds. . . . .	[50	May 20, 1890]	125,000	( <sup>2</sup> )
<b>Empire City Subway Co., Ltd. :</b>				
1st mtge. telegraph and tel. bonds. . . .	[50	July 1, 1892]	5,089,000	\$5,089,000
2d mtge. telegraph and tel. bonds. . . .	[50	July 1, 1892]	82,000	82,000
1st mtge. Edison bonds. . . . .	[50	July 1, 1892]	519,000	519,000
<b>Total . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$8,190,000</b>	<b>\$5,690,000</b>

The interest rate on these bonds is 6 per cent; on the Consolidated Telegraph and Electrical Subway Company bonds it is payable June and December and on the Empire City Subway Company bonds in January and July. Total interest accrued during the year, \$491,400; amount paid, \$485,580; accrued but not yet due, \$178,200; matured and unpaid, \$12,500.

**Capital Stock.**—Common stock authorized by company, 60,000 shares of \$100 par value each; amount outstanding December 31, 1916, \$5,690,000; cash realized on actual issue, \$5,690,000; issued during the year, \$194,000; dividends declared, 6 per cent on \$5,496,000, \$329,760, payable January 25, 1916; declared payable January 28, 1917, 6 per cent on \$5,690,000, \$341,400.

**Miscellaneous Accounts Payable.**—New York Edison Company, maintenance, \$48,820.60; Western Electric Company, materials and supplies, \$15,608.33; other, \$78,057.52; total, \$142,486.45.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Reserves.**—Accrued Amortization of Capital<sup>4</sup>: Credit balance, December 31, 1915, \$906,369.83; credited during the year, \$254,024.56 for depreciation, and \$928.80 from sale of junk; charged during year, plant removal, \$2,765.97; cost of removal, \$1,862.57; balance, December 31, 1916, \$1,156,694.65.

"Liability on Account of Provident Fund": Credit balance, December 31, 1915, \$20,271.37; credits during the year, by appropriation, \$14,752.95; by interest, \$651.45; debits during year on account of relief department and pensions, \$7,176.77; on account of accidents, \$3,499; credit balance, December 31, 1916, \$25,000.

INCOME STATEMENT<sup>5</sup>

	Spaces rented Dec. 31, 1916 (single duct feet)	Amount for year	Increase or (D) decrease
<b>Operating revenues — subway rents :</b>			
American District Telegraph Company. . . . .	24,229.21	\$4,674 33	D \$173 82
Automatic Fire Alarm Company. . . . .	28,743.25	4,283 24	66 03
Commercial Cable Company. . . . .	970.80	165 48	.....
Holmes Electric Protective Company. . . . .	98,648.00	16,167 49	44 51
Interborough Rapid Transit Company. . . . .	11,198.40	1,908 88	.....

<sup>1</sup> Trustees: For the first mortgage telegraph and telephone and first mortgage Edison bonds of the Consolidated Telegraph and Electrical Subway Company, the Metropolitan Trust Company as successor to the Atlantic Trust Company; for the other issues, the Bankers Trust Company as successor to the Mercantile Trust Company.

<sup>2</sup> Assumed by respondent in acquisition of subways from Consolidated Telegraph and Electrical Subway Company.

<sup>3</sup> [As reported by company in 1910. First mortgage telegraph and telephone bonds of Empire City Subway Company have been issued each year under supplemental mortgages, dated January 1. Date of original mortgage was January 1, 1892.]

<sup>4</sup> See paragraph *Depreciation*, page 445.

<sup>5</sup> Annual rental value for which no bill is rendered, city departments, 1,722,989.06 duct feet, \$286,482.06; not taken into income account.

# 444 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Empire City Subway Company (Limited)

### INCOME STATEMENT — *Concluded*

	Spaces rented Dec. 31, 1916 (single duct feet)	Amount for year	Increase or (D) decrease
Manhattan Fire Alarm Company.....	1,404 31	\$232 82	D \$5 48
Mercantile Burglar Alarm Company.....	6,416.77	881 32	110 73
New York Quotation Company.....	19,235.89	3,140 37	D 1 87
New York Telephone Company.....	7,886,363.92	1,284,951 92	44,482 02
Postal Telegraph — Cable Company.....	173,107.77	27,787 50	576 71
Special Fire Alarm Electrical Signal Co.....	1,955.60	303 14	.....
Stock Quotation Telegraph Company.....	39,644.98	6,321 46	437 91
Western Union Telegraph Company.....	214,766.70	35,051 24	100 09
The New York Edison Company.....	1,265,607.98	210,162 79	D 4,460 50
<b>Total . . . . .</b>	<b>9,772,293.08</b>	<b>\$1,596,031 98</b>	<b>\$41,176 41</b>
<b>Miscellaneous revenue . . . . .</b>		<b>9,365 28</b>	<b>D 2,391 13</b>
		<b>\$1,605,397 26</b>	<b>\$38,785 28</b>
<b>Operating expenses :</b>			
Maintenance of subways . . . . .		\$89,428 72	\$2,705 79
Operation of subways.....		49,548 79	1,186 80
Salaries and expenses of general officers.....		28,473 07	3,774 29
Salaries and expenses of general office clerks.....		13,479 59	D 4,638 06
General office supplies and expenses.....		761 15	D 5,013 19
General law expenses.....		10,533 11	D 14,192 66
Miscellaneous general expenses.....		4,347 00	D 383 19
Relief department and pensions.....		* 16,454 36	9,510 64
Franchise requirements . . . . .		30,314 23	7,883 35
Accidents and damages.....		988 75	278 18
General stationery and printing.....		692 58	692 58
<b>Total of foregoing.....</b>		<b>\$245,021 35</b>	<b>\$1,804 53</b>
General amortization . . . . .		254,024 56	5,657 18
<b>Total (including amortization).....</b>		<b>\$499,045 91</b>	<b>\$7,461 71</b>
Tax accruals . . . . .		239,518 85	35,668 18
Miscellaneous rents . . . . .		5,749 68	D 1,791 99
<b>Total expenses and taxes.....</b>		<b>\$744,314 44</b>	<b>\$41,337 90</b>
<b>Operating income applicable to corporate property.....</b>		<b>\$861,082 82</b>	<b>D \$2,552 42</b>
Non-operating income: Interest charged New York Telephone Co. on deferred payment for securities sold, \$9,928.20; on corporate stock, city of New York, \$320; on bank balances, \$3,691.24.....		13,939 44	337 39
<b>Gross corporate income.....</b>		<b>\$875,022 26</b>	<b>D \$2,215 23</b>
Deductions from gross income: Interest accrued on funded debt . . . . .		491,400 00	11,640 00
<b>Net corporate income.....</b>		<b>\$383,622 26</b>	<b>D \$13,855 23</b>

\* Credited to Provident fund reserve, \$15,404.40. The balance (1,049.96) was probably expended in administering the fund.

Empire City Subway Company (Limited)

CORPORATE SURPLUS

Surplus, December 31, 1915.....	\$427,794 68
Balance for year transferred from income account.....	383,622 26
Unclaimed wages .....	28 26
<hr/>	
Total .....	\$811,445 20
Dividends, 6 per cent on \$5,496,000 of common stock....	\$329,760 00
Dividends, 6 per cent on \$5,690,000 of common stock....	341,400 00
Amortization elsewhere unprovided for.....	5,572 00
Other appropriations (cash bonus to employees).....	10,146 57
Bad debts written off.....	288 98
<hr/>	
Total deductions .....	687,162 55
<hr/>	
Surplus, December 31, 1916.....	\$124,282 65
<hr/>	

*Depreciation.*— The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued Amortization of Capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. This company has never filed a rule of depreciation with the Commission nor does it state the basis for its charges. In 1916 it charged to general amortization and credited to accrued amortization of capital, \$254,024.56.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise.....	\$227,470 68	\$227,470 68	\$227,470 68	.....
State franchise tax on dividends.	8,090 25	8,000 00	8,090 25	.....
Federal income .....	4,036 71	4,036 71	4,036 71	.....
Real estate .....	11 46	11 46	11 46	.....
	<hr/>	<hr/>	<hr/>	<hr/>
Total . . . . .	\$239,609 10	\$239,518 85	\$239,609 10	.....
	<hr/>	<hr/>	<hr/>	<hr/>

Empire City Subway Company (Limited)  
MISCELLANEOUS INFORMATION  
*Underground Conduits*

NUMBER OF DUCTS PER CONDUIT	ADDED DURING YEAR		RETIRED DURING YEAR		AT CLOSE OF YEAR	
	Trench feet	Duct feet	Trench feet	Duct feet	Trench feet	Duct feet
Telephone and Telegraph Tubes — Manhattan and The Bronx						
1-127.....	131,975	1,809,723	4,677	188,369	1,555,492	122,435,816
Edison Tubes — Manhattan						
1.....	9,909	9,910	25,633	25,633	1,098,960	1,098,960
2.....	346	693	2,674	5,348	15,794	31,588
3.....	268	803	327	981	738	2,214
4.....	15	59	115	460	776	3,104
5.....	7	35	123	615	129	642
6.....	45	268	331	1,986	5,063	30,379
8.....					1,803	14,424
9.....					216	1,949
10.....					752	7,515
11.....					108	1,190
12.....					814	9,763
13.....					143	1,863
14.....					364	5,097
15.....					513	7,694
16.....					295	4,715
17.....					745	12,659
18.....					257	4,635
19.....					194	3,686
23.....					499	11,477
24.....					260	6,240
25.....					126	3,150
27.....					52	1,404
32.....					19	608
36.....					18	648
Total.....	10,590	11,768	29,203	35,023	1,128,638	1,265,608
Grand total.....	142,565	1,821,491	33,880	223,392	2,684,130	*23,701,424

*Type of Duct.*— Wrought iron, clay, wood, cement, asphalt, zinc. Manner in which ducts are laid: Bare with creosoted wood protection; concrete foundation; concrete envelope with concrete joints and wood protection. Paving: Wood block, asphalt; granite on concrete, old macadam, brick; number of square yards, 1,394,553. Man-holes: Brick, concrete and cast iron; size, 2 ft. 6 in. x 2 ft. 6 in. x 2 ft. 6 in. for the smallest to 9 ft. x 12 ft. x 12 ft. (average) largest.

*Accidents.*— See Tables XXV–XXIX.

*Employees and Wages.*— Number of general officers, 10; total compensation during year, \$30,133.34; number of all other employees, second week in December, full-time, 849; part-time, 5; total compensation paid to officers and employees, \$587,026.31 (charged to operating expenses, \$119,496.73; to fixed capital, \$467,529.58). (See Tables XXX–XXXIV.)

*Officers.*— President, Union N. Bethell; First Vice-President, Frank H. Bethell; Second Vice-President, Howard F. Thurber; Secretary and Treasurer, Walter Brown; Assistant Secretary, Waldron Hopkins; General Auditor, Jacob S. Wiley; General Solicitor, Charles T. Russell; General Manager, James A. Stewart; Chief Engineer, E. F. Sherwood; General Superintendent, C. I. Walker.

*Directors.*— Union N. Bethell, Frank H. Bethell, John W. Lieb, Jr., Howard F. Thurber, Theodore N. Vail.

*Main Business Office.*— 15 Dey street, New York City.

Report verified by Walter Brown, Treasurer, April 13, 1917.

\* Of the above, 1,166,344 trench feet and 17,642,306 duct feet are in the Borough of Manhattan, and 389,148 trench feet and 4,793,509 duct feet are in the Borough of The Bronx.

\* Of the above, 12,206,141 duct feet are unoccupied.

THE FLATBUSH GAS COMPANY

**History.**—Incorporated [April 2, 1864]<sup>1</sup> under an act of the Legislature [to authorize the formation of gas light companies] passed February 16, 1848. [On December 18, 1893, the company filed an amended certificate of incorporation extending its objects to include the manufacture and distribution of electricity. The franchises and property of the Knickerbocker Electric Light and Power Company were acquired by purchase December 27, 1893.]<sup>2</sup> Electric operations were commenced in 1893.

The company supplies electricity and water gas to the Twenty-ninth ward, Borough of Brooklyn, and electricity on Ocean Parkway from Foster avenue to the Atlantic ocean. It has no gas plant and gas is purchased from the Brooklyn Union Gas Company.

Stock control of the company is held by the Brooklyn Union Gas Company which acquired the respondent's entire capital stock on May 31, 1897.

**Stockholders and Members.**—Total voting power of all members, 4,000; each holder of \$50 par value of stock having one vote. Total number of stockholders at date of last election, 8; all residents in New York State. Votes cast at last general meeting, April 11, 1916, 4,000; of which 3,995 were cast by A. F. Staniford (10 on behalf of himself<sup>3</sup> and 3,985 on behalf of Brooklyn Union Gas Company) and 5 by F. B. Jourdan on behalf of himself.

**Important Changes during the Year.**—For details of distribution mains and underground conduits laid during the year see these headings under *Miscellaneous Information*. T. P. Payne was appointed additional assistant treasurer on June 1, 1916. No new powers or franchises were acquired during the year.

BALANCE SHEET<sup>4</sup>

December 31, 1915		December 31, 1916	Increase or (D) decrease
	<b>ASSETS SIDE</b>		
\$29,897 27	Cash . . . . .	\$69,948 19	\$40,050 92
34,170 52	Accounts receivable from City of New York (for gas and electricity) . . . . .	33,876 66	D 293 86
64,982 12	Consumers' accounts receivable . . . . .	91,909 00	26,926 88
34 71	Accounts receivable from associated companies . . . . .		D 34 71
14,812 76	Other accounts receivable . . . . .	19,642 07	4,829 31
100 00	Interest and dividends receivable . . . . .	144 17	44 17
18,843 75	Special deposits . . . . .	20,167 50	1,323 75
8,952 24	Prepayments (insurance) . . . . .	5,146 38	D 3,805 86
75,885 77	Materials and supplies . . . . .	96,554 91	20,669 14
	"Fixed Capital, Dec. 31, 1908":		
534,549 63	Electric department . . . . .	528,838 50	D 5,711 13
711,458 18	Gas department . . . . .	710,332 78	D 1,125 40
	Fixed capital installed since 1908:		
994,523 55	Electric department . . . . .	1,119,562 71	125,039 16
1,104,850 94	Gas department . . . . .	1,154,519 42	49,668 48
78,816 56	General capital . . . . .	85,418 49	6,601 93
3,424,198 86	Total fixed capital—gross . . . . .	3,598,671 90	174,473 04
841,669 80	Less accrued amortization <sup>4</sup> . . . . .	1,043,037 37	201,367 57
2,582,529 06	Total fixed capital—net . . . . .	2,555,634 53	D 26,894 53
<hr/>		<hr/>	<hr/>
\$2,830,208 20	Total . . . . .	\$2,893,023 41	\$62,815 21
<hr/>		<hr/>	<hr/>

<sup>1</sup> [Date when certificate of incorporation was filed with Secretary of State. The company reports March 31, 1864, the date when the certificate was executed.]

<sup>2</sup> [See Annual Report of the Commission, 1910, Vol. I, pp. 288-291.]

<sup>3</sup> The certificates of stock are endorsed in blank and held by the Brooklyn Union Gas Co.

<sup>4</sup> ["Accrued amortization" was reported by the company as a reserve on the liabilities side; the balance sheet is here amended by the transfer of this item to the assets side where it is shown as a deduction from fixed capital in accordance with the requirements of the report form.]



The Flatbush Gas Company			
BALANCE SHEET — <i>Concluded</i>			
December 31, 1915	LIABILITIES SIDE	December 31, 1916	Increase or (D) decrease
\$6,212 96	Taxes accrued .....	\$9,276 65	\$3,063 69
500,000 00	Bills payable — due on demand.....		D 500,000 00
97,342 75	Consumers' deposits .....	113,021 11	15,678 36
2,526,220 85	Accounts payable to associated com- panies .....	3,101,854 23	575,633 38
30,627 17	Miscellaneous accounts payable.....	26,871 67	D 3,755 50
8,939 92	Interest accrued on unfunded debt...	6,806 08	D 2,133 84
5,382 98	Other unfunded debt — wages accrued	15,006 62	9,623 64
49,859 28	Casualties and insurance reserve.....	83,340 10	33,480 82
200,000 00	Common stock .....	200,000 00	.....
D 594,377 71	Corporate deficit .....	D 663,153 05	68,775 34
<u>\$2,830,208 20</u>	<u>Total .....</u>	<u>\$2,893,023 41</u>	<u>\$62,815 21</u>

*Contingent Liabilities.*— None.

*Valuation of Property for Purposes of Taxation*

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places.....	\$1,463,307 00	\$1,463,307 00
Real property in streets — tangible.....	1,751,561 67	1,751,561 67
Intangible property, including franchises.....		206,602 55
Tangible personal property .....	778,450 14	778,450 14
Assessed valuation for 1916 taxes:		Brooklyn Borough
Real property outside streets and public places:		\$87,900 00
Land .....		1,009,000 00
Improvements .....		1,271,440 00
Real property (tangible and intangible) in streets.....		
Tangible personal property.....		

DETAILS OF ASSETS AND LIABILITIES

*"Fixed Capital, December 31, 1908."*<sup>a</sup>— Electric: Book cost, December 31, 1915, \$534,549.63; withdrawn during year, \$5,711.13; book cost, December 31, 1916, \$528,838.50. Gas: Book cost, December 31, 1915, \$711,458.18; withdrawn during year, \$1,125.40; book cost, December 31, 1916, \$710,332.78. Book cost, gas and electric, December 31, 1916, \$1,239,171.28.

*Fixed Capital Installed since December 31, 1908 — Electric*

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to electric operations:				
Occupied by generating stations...				\$34,198 13
Other land .....	<sup>c</sup> \$4 00			1,751 00
Franchises (electric) .....				500 00
Power plant buildings.....	<sup>d</sup> 4,349 00		\$288 37	25,358 68
Furnaces, boilers and accessories....	<sup>e</sup> 2,515 08			45,541 57
Steam engines .....	<sup>f</sup> 719 39			83,764 92
Electric generators .....	3 76			27,020 59

<sup>a</sup> No details reported.

<sup>b</sup> Sewer assessment.

<sup>c</sup> Construction of coal bins, \$1,029; construction of transformer house, \$3,320; total, \$4,349.

<sup>d</sup> Installation of cylinder arrester.

<sup>e</sup> Includes connection to Worthington cooling tower, \$542.



## The Flatbush Gas Company

*Fixed Capital Installed since December 31, 1908 — Electric — Concluded*

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Accessory electric power equipment. <sup>10</sup>	\$2,992 28			\$23,742 47
Miscellaneous power plant equipment	37 26	.....	.....	2,979 29
Poles and fixtures.....	3,152 91	.....	.....	16,709 55
Underground conduits .....	18,818 84	\$116 08	\$4 00	187,690 22
Distribution system:				
a. Overhead .....	2,702 00	.....	173 64	46,412 77
b. Underground (other than Ed. tube). . . . .	20,711 89	.....	163 86	121,944 80
Line transformers and devices.....	7,158 30	.....	.....	43,608 04
Electric services .....	41,369 95	.....	413 14	269,202 86
Electric meters .....	13,751 64	.....	21 50	95,269 93
Municipal street lighting system....	7,564 57	.....	301 69	87,038 43
Electric tools and implements.....	.....	.....	.....	835 53
Electric laboratory equipment.....	448 46	.....	.....	3,944 03
Miscellaneous construction expendi- tures .....	.....	.....	.....	2,049 90
<b>Total .....</b>	<b>\$126,289 28</b>	<b>\$116 08</b>	<b>\$1,366 20</b>	<b>\$1,119,562 71</b>

*Fixed Capital Installed since December 31, 1908 — Gas*

Land devoted to gas operations:				
Occupied by gas works.....	.....	.....	.....	\$21,308 39
Other land .....	.....	.....	.....	15,396 99
Works and station structures.....	\$48 31	.....	.....	39,218 45
Holders .....	.....	.....	.....	301,742 24
Gas engines .....	.....	.....	.....	25,291 77
Miscellaneous power plant equipment	.....	.....	.....	1,189 46
Accessory equipment at works.....	.....	.....	.....	30,221 36
Trunk lines and mains.....	27,799 64	.....	\$349 38	519,087 53
Gas services .....	7,926 57	.....	146 00	98,747 71
Gas meters .....	14,149 66	.....	10 32	98,626 94
Gas tools and implements.....	250 00	.....	.....	250 00
Engineering and superintendence....	.....	.....	.....	570 08
Miscellaneous construction expendi- tures .....	.....	.....	.....	2,868 50
<b>Total .....</b>	<b>\$50,174 18</b>	<b>.....</b>	<b>\$505 70</b>	<b>\$1,154,519 42</b>

*Fixed Capital Installed since December 31, 1908 — General*

General structures .....	<sup>11</sup> \$4,576 79	.....	\$246 00	\$55,293 80
General equipment .....	3,380 39	.....	1,109 25	30,124 69
	<b>\$7,957 18</b>	<b>.....</b>	<b>\$1,355 25</b>	<b>\$85,418 49</b>

<sup>10</sup> Includes installation of two type B. R. feeder regulators, \$2,176.10, and regulator panels, \$698.63.<sup>11</sup> Includes construction of sump at sales office, \$830.44, and wagon shed extension, \$918.86.

# 450 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Flatbush Gas Company Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	AMOUNT CHARGED TO—	
				Accrued amortization of capital	Surplus or deficit
Street mains (feet) .....	1,680	\$1,211 38	\$389 48	\$429 37	\$392 53
Gas services .....	15	161 00	.....	150 26	10 74
Gas meters .....	57	258 72	6 60	85 77	116 35
Water meters .....	2	190 00	7 50	166 54	15 96
Kitchen sinks .....	2	8 00	4 00	4 00	.....
Laundry tubs .....	1	8 00	3 00	5 00	.....
Mantelpieces .....	1	20 00	5 00	15 00	.....
Bath tubs .....	2	40 00	10 00	30 00	.....
Hot water boilers .....	2	20 00	8 00	12 00	.....
Horse .....	1	285 00	.....	285 00	.....
Typewriter .....	1	99 00	21 25	77 75	.....
Bicycles .....	3	90 25	9 00	81 25	.....
Automobile .....	1	635 00	25 00	610 00	.....
Wire (feet) .....	58,219	2,516 63	754 08	1,382 69	379 86
Lead cable (feet).....	7,941	1,000 90	689 95	286 61	24 34
Poles .....	82	1,280 65	15 25	902 69	362 71
Electric meters .....	52	878 75	104 22	462 94	311 59
Arc lamp poles (complete).....	6	297 00	30 07	232 79	34 14
Coal bin .....	1	288 37	.....	288 37	.....
Manhole covers .....	4	19 39	5 82	10 28	3 29
Cut-out boxes .....	92	518 24	6 38	381 95	129 91
Fuse boxes .....	10	54 50	60	48 69	5 21
Mast arms .....	6	96 00	1 37	60 70	33 93
Mast arm braces .....	58	38 86	1 11	21 36	16 39
Iron windlasses .....	14	42 00	1 43	26 35	14 22
Brackets .....	5	2 53	07	1 45	1 01
Couplings .....	102	3 51	63	2 38	50
Total .....	—	\$10,063 68	\$2,099 81	\$6,061 19	\$1,902 63

*Special Deposits.*—Deposit with bids for municipal street lighting, \$1,436.25; security for paving, Ocean Parkway franchise, \$750; deposited with State Industrial Commission, 4 per cent corporate stock of the City of New York, par value, \$15,000, cost \$14,981.25; with City of New York to cover cost of repaving, \$3,000; total, \$20,167.50.

### Materials and Supplies

ELECTRIC DEPARTMENT	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal (long tons).....	98	\$3.981	\$390 16
Anthracite coal (long tons).....	1,870	2.715	5,074 28
Incandescent lamps, carbon.....	7,469	.1822	1,361 23
Incandescent lamps, tungsten.....	20,378	.4241	8,642 66
Incandescent lamps, other.....	1,575	2.1329	3,359 47
Heaters, fans, etc.....	2,274	—	5,406 37
Poles, wood .....	64	10.57	676 48
Poles, iron .....	7	31.18	218 00
Cross-arms .....	1,080	.6344	685 21
Pins .....	3,015	.015	45 23
Brackets .....	240	.0841	20 18
Insulators .....	3,728	.074	275 87
Iron guy and suspension wire (feet).....	13,826	.009	124 90
Brighter Brooklyn posts .....	84	19.45	661 30

**The Flatbush Gas Company**  
**Materials and Supplies — Concluded**

<b>ELECTRIC DEPARTMENT — Concluded</b>	<b>On hand at close of year</b>	<b>Average cost per unit</b>	<b>Cost of quantity on hand at close of year</b>
Lubricants .....	1,485	\$ .2775	\$412 09
Lead cable .....	85,847	.2089	7,490 50
W. P. Wire.....	32,860	.0856	2,818 26
Underground tubing material.....	25,385	.0496	1,259 10
Service stock .....	—	—	8,174 18
Distribution stock .....	—	—	14,529 14
Station stock .....	—	—	989 92
<b>Total — electric .....</b>	—	—	<b>\$62,609 53</b>
<b>GAS DEPARTMENT</b>			
Cast iron pipes and fittings.....	—	—	\$2,289 18
Gas ranges, water heaters, industrial appli- ances, etc. ....	758	—	2,355 51
Gas lamps .....	—	—	7,952 57
Distribution stock .....	—	—	21,348 12
<b>Total — gas .....</b>	—	—	<b>\$33,945 38</b>
<b>Total — electric and gas.....</b>	—	—	<b>\$96,554 91</b>

**Capital Stock.**— Common: Authorized, 4,000 shares of \$50 par value each; issued prior to year and outstanding at close of year, \$200,000; cash received as consideration of issue, \$200,000; no dividends were declared or paid during the year.

**Accounts Payable to Associated Companies.**— Brooklyn Union Gas Company: Advanced during year, \$1,103,048.75; repaid, \$527,415.37; amount owing at close of year, \$3,101,854.23; interest accrued and paid, \$91,048.14.

**Consumers' Deposits.**— Balance at beginning of year, \$97,842.75; added during year, \$53,389; refunded by cash, \$32,997.84, and credits to consumers' accounts, \$4,712.80; balance at close of year, \$113,021.11; interest accrued during year, \$6,288.57; interest paid during year, \$3,311.29. For number of deposits see Table XL.

**Taxes Accrued.**— See schedule supporting Income Statement.

**Reserves**

	<b>Credit balance Dec. 31, 1915</b>	<b>Credits dur- ing year</b>	<b>Debits dur- ing year</b>	<b>Credit balance Dec. 31, 1916</b>
<b>Accrued amortization of capital — electric <sup>12</sup> .....</b>	\$531,751 89	\$137,190 63	\$4,823 29	\$664,114 23
<b>Accrued amortization of capital — gas <sup>12</sup> .....</b>	309,917 91	70,238 13	1,232 90	378,923 14
<b>Casualties and insurance — elec- tric .....</b>	38,792 66	30,000 00	4,058 50	64,734 16
<b>Casualties and insurance — gas..</b>	11,066 62	10,000 00	2,460 68	18,605 94

<sup>12</sup> The report states that this reserve includes "contingencies" and "if any such monies remain, minor extensions and additions." [The rule of depreciation filed by the company was based in part on a resolution of the board of directors that provision should be made for these elements under amortization in addition to those specified in the accounting order. The inclusion of such elements is contrary to the accounting order.]

**The Flatbush Gas Company**  
**INCOME STATEMENT**  
**(A) Electric Department**

Operating revenues — sales of electric current:	Quantity (Kw. hours)	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Municipal street lighting — arc. ....				D \$55,536 18
Municipal street lighting — incandescent .....	1,226,315	7.45	\$91,892 64	50,050 60
Lighting municipal buildings...	101,628	7.96	8,085 74	336 53
Municipal heat and power.....	64,347	6.33	4,071 56	1,013 16
Commercial flat rate lighting..	288	10.42	30 00	D 42 24
Commercial metered lighting...	3,461,297	11.54	399,286 51	80,406 04
Commercial metered power.....	863,446	4.06	35,090 10	13,059 28
Battery charging .....	50,568	4.99	2,525 40	59 15
<b>Total sales .....</b>	<b>5,767,889</b>		<b>\$540,481 95</b>	<b>\$89,346 34</b>
<b>Miscellaneous revenue: Rent of electric appliances, \$57.25;</b>				
<b>electric merchandise and jobbing, \$3,641.05.....</b>			<b>3,698 30</b>	<b>2,122 83</b>
<b>Total electric operating revenues.....</b>			<b>\$544,180 25</b>	<b>\$91,469 17</b>
<b>Operating expenses:</b>				
		<b>Cents per kw. hr.<sup>13</sup></b>		
Power plant labor.....		0.38	\$33,719 14	\$5,398 53
Fuel for power.....		0.57	50,679 36	7,780 50
Other supplies and expenses.....		0.07	5,584 66	3,272 71
Repairs .....		0.15	12,879 58	3,785 51
<b>Total production expense .....</b>		<b>1.78</b>	<b>\$102,862 74</b>	<sup>14</sup> \$20,237 25
Distribution .....		1.06	60,810 92	3,341 08
Commercial utilization .....		0.31	18,058 43	306 84
Municipal street lighting .....		0.21	12,098 71	D 3,670 12
Commercial administration .....		0.33	19,106 98	7,053 93
Promotion of business .....		0.06	3,255 23	D 1,089 01
General expenses (exclusive of depreciation)...		1.04	59,830 44	D 247 92
<b>Total of foregoing.....</b>		<b>4.79</b>	<b>\$276,023 45</b>	<b>\$25,932 05</b>
General amortization (reserved) .....		2.38	137,190 63	21,622 19
<b>Total operating expenses .....</b>		<b>7.17</b>	<b>\$413,214 08</b>	<b>\$47,554 24</b>
Uncollectible revenue .....		0.02	1,138 27	574 90
Tax accruals .....		0.41	23,782 49	4,063 44
<b>Total expenses, taxes, etc.....</b>		<b>7.60</b>	<b>\$438,134 84</b>	<b>\$52,192 58</b>
<b>Electric operating income applicable to corporate property .....</b>		<b>1.84</b>	<b>\$106,045 41</b>	<b>\$39,276 59</b>

<sup>13</sup> First four lines based on kw. hrs. generated, 8,806,297; the following lines on kw. hrs. sold, 5,767,889.

<sup>14</sup> The constituents of this item, entered above, were computed by the Bureau of Statistics.

**The Flatbush Gas Company**  
**INCOME STATEMENT — Concluded**  
**(B) Gas Department**

	Quantity (M cu. ft.)	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Operating revenue — sales of gas :				
Municipal street lighting .....	18,914	75	\$14,182 51	D \$276 61
Lighting municipal buildings...	4,612	75	3,457 76	D 1,593 77
Municipal heat and power.....	1,566	75	1,174 18	97 26
Prepaid gas .....	14,111	80	11,288 86	19 08
Commercial metered lighting...	827,689	80	662,004 06	43,910 29
Commercial heat and power....	5,482	80	4,385 84	88 64
<b>Total sales .....</b>	<b>872,374</b>		<b>\$696,493 21</b>	<b>\$42,244 89</b>

Miscellaneous revenue: Rent of gas appliances, \$6,000.24;  
gas merchandise and jobbing, \$15,463.96..... 21,464 20 4,470 68

**Total gas operating revenues..... \$717,957 41 \$46,715 57**

	Per M cubic feet sold (cents) <sup>15</sup>		
Operating expenses :			
Gas purchased <sup>16</sup> .....	54.41	\$474,674 73	\$28,512 00
Production (including storage) .....	0.89	7,794 70	D 6,459 59
Transmission and distribution.....	12.83	111,957 46	D 15,761 19
Municipal street lighting — repairs.....	.01	57 15	D 24 66
Commercial administration .....	5.23	45,664 59	D 2,437 08
Promotion of business .....	0.99	8,609 56	629 93
General expenses (exclusive of depreciation)..	4.37	38,086 34	D 5,641 23
<b>Total of foregoing .....</b>	<b>78.73</b>	<b>\$686,844 53</b>	<b>D \$1,181 82</b>
General amortization (reserved) .....	8.05	70,238 13	24,676 71
<b>Total operating expenses .....</b>	<b>86.78</b>	<b>\$757,082 66</b>	<b>\$23,494 89</b>
Uncollectible revenues .....	0.22	1,908 69	206 62
Tax accruals .....	4.03	35,122 88	8,776 57
Miscellaneous rents .....	.02	210 00	87 50
<b>Total expenses, taxes, etc.....</b>	<b>91.06</b>	<b>\$794,324 23</b>	<b>\$32,565 58</b>

Gas operating loss applicable to corporate  
property ..... 8.75 \$76,366 82 D \$14,149 99

**(C) Electric and Gas Departments Combined**

	Net amount for year	Increase or (D) decrease
Operating income — electric and gas.....	\$29,678 59	\$53,426 58
Non-operating income: Interest on bank balances, \$1,643.84; on New York City bonds, \$600; on minor accounts, \$82.50; miscellaneous rents, \$326.30 (net after deducting expenses, \$25.70) .....	2,652 64	270 38
<b>Gross corporate income .....</b>	<b>\$32,331 23</b>	<b>\$53,696 96</b>
Deduct interest: On notes payable, \$1,833.34; on advances by Brooklyn Union Gas Co., \$91,048.14; on consumers' de- posits, \$6,288.57 .....	99,170 05	D 971 37
<b>Net corporate loss .....</b>	<b>\$66,838 82</b>	<b>D \$54,668 33</b>

<sup>15</sup> Based on 872,374 M cubic feet sold to the public.

<sup>16</sup> Gas furnished by the Brooklyn Union Gas Company, 949,349,468 cubic feet at 50 cents per M. Delivered at mains of respondent and measured at consumers' meters.

The Flatbush Gas Company  
CORPORATE DEFICIT

	Amount
Deficit, December 31, 1915.....	\$594,377 71
Loss for year transferred from income.....	66,838 82
Fixed capital retired.....	1,902 68
Bad debts written off.....	707 27
Adjustments of account with City of New York.....	237 75
Gratuities, etc. ....	20 00
Total .....	\$664,084 23
Sale of scrap.....	\$534 84
Reserved for Federal income tax 1915 (no tax levied)..	325 00
Adjustment of inventory.....	44 57
Bad debts collected.....	26 77
Total additions .....	931 18
Deficit, December 31, 1916.....	\$663,153 05

Municipal Street Lighting <sup>17</sup>				
ELECTRIC CLASS OF LAMP	Number	Price per year	Amount of revenue	Consumption
A. C. series gas filled 400 c. p.....	867	\$85 00	\$91,392 64	1,236,315 kw. hrs.
A. C. series gas filled 100 c. p.....	151	28 00		
A. C. multiple 400 c. p.....	137	85 00		
A. C. multiple 100 watts.....	94	28 00		
GAS Welsbach .....	1,351	10 37	14,182 51	18,914,343 cu. ft.
Total .....	2,600		\$105,575 15	

Merchandise and Jobbing Revenue

	Gas	Electric
Receipts from sale of merchandise and from jobbing...	\$72,597 69	\$29,487 90
Deduct cost of materials sold.....	<sup>18</sup> 57,133 73	25,846 85
Amount credited to revenue.....	\$15,463 96	\$3,641 05

Operating Expenses.—For details, see Table XXXVI-B, Electric, and Table XXXV-B, Gas.

Depreciation.—The Uniform Systems of Accounts prescribed by the Commission for gas and electrical companies provide that operating expenses shall include the estimated amount of capital consumed which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued Amortization of Capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of April 15, 1909,

<sup>17</sup> Hours burning per year, 3,950, New York City schedule. Gas per lamp hour, 3 1/4 cu. ft.  
<sup>18</sup> Respondent purchased gas appliances from Brooklyn Union Gas Company during the year to the amount of \$40,766.58.

The Flatbush Gas Company

this company filed with the Commission rules of depreciation which provide for a charge to "General Amortization — Electric" and concurrent credit to "Accrued Amortization of Capital" of three cents per kw. hr. sold [less cost of actual repairs], and a charge to "General Amortization — Gas" and concurrent credit to "Accrued Amortization of Capital" of thirteen cents per M cu. ft. sold [less cost of actual repairs]. See note 12.

Taxes					
CLASS OF TAX	Amount of levy	CHARGED TO INCOME <sup>19</sup>		Amount paid	Due and unpaid
		Electric	Gas		
Lands .....	\$1,828 32	\$9,126 21	\$13,689 31	\$1,828 32	.....
Improvements on land	20,987 20			20,987 20	.....
Special franchise ....	26,445 95			26,445 95	.....
Franchise on Ocean Parkway <sup>20</sup> .....	367 25	367 25	.....	367 25	.....
Gross earnings, state.	6,576 65	2,630 65	3,946 00	5,887 96	.....
Federal income, esti- mated .....	2,700 00	1,080 00	1,620 00	.....	.....
Totals .....	\$58,905 37	\$23,782 49	\$35,122 88	\$55,516 68	.....

**Uncollectible Bills — Gas.**— Number of uncollectible accounts, 1,588; amount, \$6,808.43. Deposits applied thereto: number, 875; amount, \$3,336.21; interest on deposits applied, \$205.80; recoveries, \$1,357.73; net amount charged to uncollectible bills, \$1,908.69. Amount of uncollectible bills on which above 875 deposits were held, \$4,648.90.

**Electric.**— Number of uncollectible accounts, 599; amount, \$3,179.41. Deposits applied thereto: number, 254; amount, \$1,376.59; interest on deposits applied, \$53.73; recoveries, \$610.82; net amount charged to uncollectible bills, \$1,138.27. Amount of uncollectible bills on which above 254 deposits were held, \$1,970.24.

MISCELLANEOUS INFORMATION

**Gas Works and Holders.**— Company has no manufacturing plant, but purchases gas from the Brooklyn Union Gas Company. Holders, 2; combined capacity, 6,000 M cu. ft. (See Table IV.) For auxiliary gas works apparatus. see Table III.

**Gas Mains.**— Transmission pipe line, length in feet, 24,009; none laid or taken up during year. Distribution pipe line, length in feet, 586,183; laid within year, 15,315; taken up, 1,680; net increase during year, 13,635. (See Table V.)

**Gas Services.**— Number in use at end of year, 12,624; added within year, 453; removed, 15; net increase during year, 438. (See Table VI.)

**Gas Meters.**— Number of consumers' meters in service at end of year (excluding 1,383 set but locked or cut out), 28,290; net increase during year, 2,140; total owned at close of year, 30,366; bought during year, 2,237; retired, 57. (See Tables VII and VIII.)

**Gas Bought and Sold (cu. ft.).**— Purchased from Brooklyn Union Gas Company, 19,349,468 at 50 cents per M; used by company, 1,027,200; sold to public, 872,374, 115; lost and unaccounted for, 75,947,953. (See Tables XII and XIII.)

**Electric Power Plant.**— Generating station, one at 273 Clarkson street; capacity, 975 k. v. a. (For number of units, capacity and kind in service at close of year, see Table XV.)

<sup>19</sup> All taxes, except franchise on Ocean Parkway, are apportioned between the departments — to electric 40 per cent and to gas 60 per cent.  
<sup>20</sup> Two per cent of gross receipts in territory in 1915.

**The Flatbush Gas Company**  
**Underground Conduits, December 31, 1916**

NUMBER OF DUCTS PER CONDUIT	Trench feet	Duct feet	Type of duct
1.....	3,425.58	3,425.58	Tile
2.....	51,010.35	102,020.70	"
3.....	32,108.74	96,326.22	"
4.....	12,963.75	51,855.00	"
6.....	5,633.42	33,800.52	"
9.....	4,020.92	36,188.28	"
12.....	295.58	3,546.96	"
4.....	13,547.33	54,189.32	Tile and fibre
5.....	1,870.00	9,350.00	"
2.....	2,214.67	4,429.34	Fibre
3.....	42,187.36	126,562.08	"
4.....	14,323.92	57,295.68	"
6.....	15,291.22	91,747.32	"
8.....	1,671.00	13,368.00	"
9.....	7,315.08	65,835.72	"
12.....	2,587.25	31,047.00	"
16.....	785.00	12,560.00	"
20.....	518.00	10,360.00	"
1.....	1,307.50	1,307.50	Wrought-iron pipe
2.....	616.84	1,233.68	"
4.....	266.75	1,067.00	"
6.....	85.17	511.02	"
7.....	161.83	1,132.81	"
<b>Total.....</b>	<b>214,207.26</b>	<b>809,159.73</b>	

Added during year, 13,551 trench feet, 48,346 duct feet; none retired.

*Circuits, Poles and Line Transformers.*— See Table XVI.

*Electric Services.*— See Table XVII.

*Electric Meters.*— Number at beginning of year, 10,824; bought during the year, 2,136; condemned, lost or destroyed, 52; number at close of year, 12,908 (in use by consumers, including 631 cut out, 12,372; company's service, 23; in repair shop, 93; in stock, 220). (For details, see Tables XVIII and XIX.)

*Electric Current Generated and Sold (kw. hrs.).*— Generated, gross, 8,806,297; used at generating station, 1,469,819; net output from generating station, 7,336,478; used by respondent in offices, etc., 345,715; supplied for municipal street lighting, 1,226,315; metered on consumers' premises, 4,541,574; unaccounted for, 1,222,874. For additional details see Table XXI, Electric current generated and fuel consumed; Table XXIII, Source and disposition of electric current; Table XXIV, Consumption of electric current.

*Load Data.*— Maximum load, 3,210 kws., on December 30, 1916. (See also Table XXII, Variation of load and output.) Connected load, exclusive of company's service, 11,896. (For details, see Table XX.)

*Accidents.*— See Tables XXV–XXIX.

*Employees and Wages.*— Number of general officers, 9; no compensation paid during the year; number of all other employees, second week in December, full time, 373; part time, 65; total compensation paid to employees, \$361,679.44 (electric department, \$176,753.73; gas, \$184,925.71). (See Tables XXX–XXXIV.)

*Officers.*— President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, F. B. Jourdan; Assistant Secretaries, F. R. Wogan and H. E. McGowan; Treasurer, J. H. Benedict; Assistant Treasurer, Herbert Wellington; Auditor, James Gilmer; Assistant Treasurer and Assistant Auditor, T. P. Payne; General Counsel, Cullen & Dykman; Claim Agent, G. M. Kirchmer; General Manager, H. E. McGowan; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse.

*Directors.*— E. R. Chapman, M. D. Chapman, J. H. Jourdan, F. B. Jourdan, A. F. Staniford, H. E. McGowan, J. H. Benedict.

*Main Business Office.*— 1034 Flatbush avenue, Brooklyn, N. Y.

Report verified by H. E. McGowan, General Manager, April 16, 1917.



## THE JAMAICA GAS LIGHT COMPANY

**History.**—Incorporated February 18, 1856, under an act of the Legislature passed February 16, 1848. The company furnishes water gas to Ward 4, in the section known as Jamaica, Borough of Queens, New York City. The entire supply is purchased from the Brooklyn Union Gas Company as the company has no manufacturing plant.

Stock control of the respondent is held by the Brooklyn Union Gas Company, which acquired the capital stock in July, 1897.

**Stockholders and Members.**—Number at date of last election, 5, all residents of New York State. Total voting power (number of shares), 2,000 of \$100 par value each. Number of votes cast at last general meeting, September 13, 1916, 2,000, of which F. B. Jourdan cast <sup>1</sup>5 in behalf of himself and 1,995 in behalf of the Brooklyn Union Gas Company.

**Important Changes during the Year.**—No additional powers or franchises were acquired. T. P. Payne, Assistant Auditor, was appointed as an additional Assistant Treasurer. For details of transmission and distribution mains laid during the year, see *Mains*.

[The Public Service Commission ordered this Company on May 25, 1916 (Case No. 1807), to reduce its rate to 95 cents per M cu. ft., effective July 1, 1916. The Company subsequently secured a writ of certiorari and, on July 27, 1916, the Court ordered the Company to set aside as a special deposit subject to the further orders of the Court the difference between the amount collected for gas and the rate ordered by the Commission. Bills are rendered at \$1 per M cu. ft., but the Company credits to revenue only 95 cents, the difference of 5 cents being credited to a reserve, Commercial metered lighting and prepaid gas in suspense.]

## BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	<b>ASSETS SIDE<sup>1</sup></b>		
\$9,219 92	Cash .....	\$13,870 40	\$4,650 48
1,515 08	Accounts receivable from City of New York (for gas) .....	876 69	D 638 39
10,113 50	Consumers' accounts receivable .....	17,898 20	7,784 70
2,753 40	Accounts receivable from associated companies .....	546 34	D 2,207 06
7,787 63	Other accounts receivable .....	10,997 04	3,209 41
33 32	Interest and dividends receivable .....	33 32	.....
5,119 00	Other special deposits .....	8,500 54	3,381 54
949 02	Prepayments — insurance .....	613 05	D 335 97
22,580 03	Materials and supplies .....	23,751 34	1,171 31
419,868 86	"Fixed Capital, Dec. 31, 1908" .....	415,551 36	D 4,317 50
308,384 91	Fixed capital installed since 1908 .....	341,322 33	32,937 42
728,253 77	Total fixed capital — gross .....	756,873 69	28,619 92
88,122 93	Less accrued amortization <sup>2</sup> .....	102,860 69	14,737 76
640,130 84	Total fixed capital — net .....	654,013 00	13,882 16
<u>\$700,201 74</u>	<b>Total .....</b>	<u>\$731,099 92</u>	<u>\$30,898 18</u>
	<b>LIABILITIES SIDE</b>		
\$1,327 41	Taxes accrued .....	\$1,547 61	\$220 20
17,426 92	Consumers' deposits .....	21,168 86	3,741 94
337,691 47	Accounts payable to associated companies .....	358,240 11	20,548 64
2,661 30	Miscellaneous accounts payable .....	494 06	D 2,167 24
1,598 46	Interest accrued on unfunded debt .....	2,266 03	667 57
644 52	Other unfunded debt — wages accrued .....	1,745 55	1,101 03
3,749 77	Casualties and insurance reserve .....	6,382 23	2,632 46
.....	Commercial metered lighting and prepaid gas in suspense .....	5,051 11	5,051 11
200,000 00	Common stock .....	200,000 00	.....
185,101 89	Corporate surplus .....	134,204 36	D 897 53
<u>\$700,201 74</u>	<b>Total .....</b>	<u>\$731,099 92</u>	<u>\$30,898 18</u>

**Contingent Liabilities.**—None.

<sup>1</sup> The certificates of stock are endorsed in blank and held by the Brooklyn Union Gas Company.

<sup>2</sup> The balance sheet as submitted by the company has been here changed by the transfer of the reserve "Accrued amortization of capital" from the liabilities side to the assets side, where it is now shown as a deduction from "Fixed capital" in accordance with the requirements of the report form.

# 458 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Jamaica Gas Light Company Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places.....	\$149,002 57	\$149,002 57
Real property in streets — tangible.....	535,688 65	535,688 65
Intangible property, including franchises.....		35,733 63
Tangible personal property.....	186,482 58	186,482 58
<hr/>		
Assessed valuation for 1916 taxes:		Borough of Queens
Real property outside streets and public places:		
Land .....		\$21,500 00
Improvements .....		82,000 00
Real property (tangible and intangible) in streets.....		367,570 00
		<hr/>

## DETAILS OF ASSETS AND LIABILITIES "Fixed Capital, December 31, 1908"

ITEM	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Real estate .....	\$31,353 03		\$31,353 03
Franchises .....	150,000 00		150 000 00
Mains .....	181,118 19	\$2,428 04	178,690 15
Services .....	22,903 87	1,856 00	21,047 87
Meters .....	29,949 63	33 46	29,916 17
Tools and implements.....	1,258 43		1,258 43
Horses, wagons and harness.....	2,226 86		2,226 86
Office furniture and fixtures.....	1,058 85		1,058 85
<hr/>		<hr/>	<hr/>
Total .....	\$419,868 86	\$4,317 50	\$415,551 36
		<hr/>	<hr/>

## Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or with drawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to gas operations.....	\$78 00			\$18,128 74
General structures .....	211 94			70,927 44
General equipment .....	751 51		\$1,082 50	6,498 88
Trunk lines and mains.....	25,101 71		1,201 62	186,950 38
Gas services .....	4,550 94		793 00	25,546 65
Gas meters .....	5,320 44			82,578 26
Gas tools and implements.....				652 79
Engineering and superintendence....				5 65
Miscellaneous construction expendi- tures .....				33 54
<hr/>		<hr/>	<hr/>	<hr/>
Total .....	\$36,014 54		\$3,077 12	\$341,322 33
		<hr/>	<hr/>	<hr/>

## Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	AMOUNT CHARGED TO—	
				Accrued amorti- zation of capital	Surplus
Street mains, feet...	4,362	\$3,629 66	\$1,205 94	\$1,315 57	\$1,108 15
Gas services .....	224	2,649 00		1,606 83	1,042 17
Gas meters .....	6	33 46	90	10 53	22 03
Auto truck .....	1	1,082 50	15 00	1,067 50	
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>
Total .....		\$7,394 62	\$1,221 84	\$4,000 43	\$2,172 35
		<hr/>	<hr/>	<hr/>	<hr/>

The Jamaica Gas Light Company

**Accounts Receivable from Associated Companies.**—The Newtown Gas Company: Advanced during year, \$283.35; reimbursed during year, \$527.53; amount at close of year, \$105.20. The Richmond Hill and Queens County Gas Light Company: Advanced during year, \$3,965.12; reimbursed during year, \$4,425.87; amount at close of year, \$226.80. The Woodhaven Gas Light Company: Advanced during year, \$9,017.60; reimbursed during year, \$10,520.23; amount at close of year, \$214.34. Total at close of year, \$546.34.

**Special Deposits.**—Deposited with bid, Municipal street lighting, \$21.56; deposited with City of New York to cover cost of repaving street openings, \$250.00; deposited with State Industrial Commission (five \$1,000 4 per cent corporate stock of the City of New York) \$4,993.75; deposited with Bank of Long Island, \$3,235.23, being 5 per cent of collections from private consumers and prepayment meters for gas sold from July 1, 1916, in accordance with an order of the Supreme Court, county of New York, entered July 27, 1916 (this deposit draws interest at the rate of 2½ per cent per annum); total of special deposits, \$8,500.54.

**Materials and Supplies.**—Gas ranges, including water heaters, appliances, etc., (930), \$5,789.36; gas lamps, \$9,656.32; miscellaneous, including construction material, \$8,305.66; total, \$23,751.34.

**Capital Stock.**—Authorized issue, 2,000 shares of common stock of a par value of \$200,000; issued and outstanding at close of year, \$200,000; cash realized on amount issued, not known; dividends declared, none.

**Accounts Owing to Associated Companies.**—To Brooklyn Union Gas Co.: Advanced during year, \$186,238.39; repaid during year, \$165,689.75; interest accrued and paid, \$10,359.87; amount owing at close of year, \$358,240.11.

**Consumers' Deposits.**—Amount at beginning of year, \$17,426.92; added during the year, \$10,340; refunded during the year, \$6,598.06; balance at close of year, \$21,168.86; interest accrued during the year, \$1,143.82; interest paid, \$476.25. For number of deposits, see Table XL.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Reserves.**—Accrued amortization of capital<sup>2</sup>: Credit balance at beginning of year, \$88,122.93; credits during year, based on 13 cents per M cu. feet sold, less actual repairs, \$18,738.19; debits for mains, services, meters and auto truck retired, \$4,000.43; credit balance, December 31, 1916, \$102,860.69.

Casualties and insurance reserve: Credit balance at beginning of year, \$3,749.77; credits during the year, \$3,000; debits during the year, \$367.54; balance at close of year, \$6,382.23.

Commercial metered lighting and prepaid gas in suspense<sup>4</sup>: 100,730,911 cu. ft. of gas sold since July 1, 1916, at 5 cents per M, \$5,036.54; interest earned on cash deposited, \$14.57; total, \$5,051.11.

INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues — sales of gas:				
Municipal street lighting.....	88,975	\$0 75	\$66 75	D \$2,390 68
Lighting municipal buildings...	1,971,500	75	1,478 68	D 132 00
Prepaid gas .....	11,940,700	\$1 00	\$11,634 23	D 597 67
Commercial metered lighting...	197,037,100	\$1 00	\$192,286 67	17,160 94
Total sales .....	211,038,275	—	\$205,466 33	\$14,040 61
Miscellaneous revenue:				
Gas merchandise and jobbing revenue.....			16,216 70	3,939 11
Total operating revenues.....			\$221,683 03	\$17,979 72

<sup>2</sup> The report shows that this reserve includes "contingencies" and "if any such moneys remain, minor extensions and additions." [The rule of depreciation filed by the company was based in part on a resolution of the board of directors that provision should be made for these elements under amortization in addition to those specified in the accounting order. The inclusion of such elements is contrary to the accounting order.]

<sup>4</sup> This is for the difference between the price of gas sold to private consumers and through prepayment meters at \$1 per M cubic feet and the rate of 95 cents per M cubic feet fixed by the Public Service Commission effective July 1, 1916.

<sup>5</sup> Consumption on basis of 3½ cu. ft. per lamp per hour, 3,950 lamp hours per year. No lamps supplied at close of year.

<sup>6</sup> The company renders bills at \$1 per M cu. ft. but credits to revenue only 95 cents, the rate fixed by the Public Service Commission. The difference is credited to a reserve, Commercial metered lighting and prepaid gas in suspense.

460 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Jamaica Gas Light Company  
INCOME STATEMENT — *Concluded*

	Per M cu. ft. sold (cents) <sup>1</sup>	Net amount for year	Increase or (D) decrease
Operating expenses:			
Gas purchased,* 230,161 M cu. ft. at 50 cents.	54.53	\$115,080 68	\$9,923 42
Transmission and distribution.....	12.60	26,598 52	D 2,653 30
Municipal street lighting.....	Cr. .01	Cr. 24 87	D 51 74
Commercial administration .....	8.05	16,995 97	D 1,587 81
Promotion of business.....	2.24	4,719 25	1,960 60
General (excluding depreciation).....	9.25	19,514 87	2,627 69
Total of foregoing.....	86.66	\$182,884 42	\$10,218 86
General amortization (reserved).....	8.88	18,738 19	5,437 66
Total (including amortization).....	95.54	\$201,622 61	\$15,656 52
Uncollectible reserve .....	.87	779 87	D 908 82
Tax accruals . . . . .	4.79	10,111 44	2,331 29
Miscellaneous rents .....	.17	860 00	126 00
Total of expenses, taxes, etc.....	100.87	\$212,873 92	\$17,204 99
Operating income applicable to corporate property.....		\$8,809 11	\$774 73
Non-operating income: Miscellaneous rent revenues, \$5,900; interest on bank balances, \$365.72; on bonds, \$200; less rent expenses, \$2,255.09.....		4,210 63	166 17
Gross corporate income.....		\$13,019 74	\$940 90
Deductions from Gross income: Interest on consumers' deposits, \$1,143.82; on obligations to associated com- panies, \$10,359.87 .....		11,503 69	115 27
Net corporate income .....		\$1,516 05	\$825 63

CORPORATE SURPLUS		Amount
Surplus December 31, 1915.....		\$135,101 89
Balance for year transferred from income.....		1,516 05
Bad debts collected.....		19 00
Material recovered and sale of scrap.....		794 79
Other adjustments . . . . .		59 75
Total . . . . .		\$137,491 48
Expenses elsewhere unprovided for (reward).....	\$15 00	
Bad debts written off.....	1,094 35	
Depreciation on fixed capital retired.....	2,172 35	
Other adjustments .....	5 42	
Total deductions .....		3,287 12
Surplus, December 31, 1916.....		\$134,204 36

*Merchandise and jobbing revenue.*— Receipts from sale of merchandise and from jobbing,<sup>10</sup> \$55,015.49, less cost of material sold,<sup>11</sup> \$38,798.79; amount credited to revenue, \$16,216.70.

*Operating Expenses.*— For details see Table XXXV-B.

\* Based on 211,038 M cu. ft. sold.

<sup>9</sup> From Brooklyn Union Gas Company; point of measurement, consumers' meters; point of delivery, mains of respondent.

<sup>10</sup> Includes sales to Newtown Gas Co., \$6.07.

<sup>11</sup> Includes purchases from Brooklyn Union Gas Company, \$31,035.23.

The Jamaica Gas Light Company

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired. . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs, and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—Gas," and a concurrent credit to "Accrued Amortization of Capital" of 13 cents per M cu. ft. of gas sold [less cost of actual repairs]. See note 2, page 467.

Class of Tax	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unpaid.
Lands . . . . .	\$442 90	\$442 90	\$442 90	.....
Improvements on lands.....	1,689 20	<sup>12</sup> 1,689 20	1,689 20	.....
Special franchise . . . . .	7,571 94	7,571 94	7,571 94	.....
Gross earnings, state.....	1,297 61	1,297 61	1,177 41	.....
Federal tax (estimated).....	250 00	250 00	90 25	.....
Total . . . . .	\$11,251 65	\$11,251 65	\$10,971 70	.....

**Uncollectible bills.**—Number of accounts written off, 485; amount, \$2,388.67; deposits on accounts written off, number, 297; amount of deposits applied to uncollectible bills, \$1,185.26; interest on deposits, \$52.74; recoveries, \$370.80; balance for year charged against revenues, \$770.87; amount of uncollectible bills upon which above 297 deposits were held, \$1,185.26.

**Rent Receipts.**—Rent of land, Beaver street, Jamaica, Brooklyn Union Gas Company, lessee, \$1,490.21; taxes applicable to same, \$1,140.21; net rent revenue, \$350; rent of offices, 14–20 Union avenue, Jamaica, John Hancock Life Insurance Company, lessee, \$1,100; the Jamaica Water Supply Company, \$1,200; Richmond Hill and Queens County Gas Light Company, \$1,250; The Woodhaven Gas Light Company, \$2,000. Total revenue, \$5,900.

MISCELLANEOUS INFORMATION

**Works and Holders.**—Company has no manufacturing plant or holders.

**Mains (length in feet).**—Transmission pipe line, 8,133; laid within the year, none; taken up within the year, none; distribution pipe line, 489,204; laid within the year, 20,040; taken up within the year, 4,362; net increase during the year, 15,678. (See Table V.)

**Services.**—Service pipes in use at close of year, 7,522; added within the year, 454; removed, 224; net increase during the year, 230. (See Table VI.)

**Meters.**—Number of consumers' meters in service at close of year (excluding 458 set but locked), 8,051; net increase during the year, 842; number of meters owned at close of year, 8,992; bought during the year, 900; retired, 6; increase, 894. (See Tables VII and VIII.)

**Gas Bought and Sold, cu. ft.**—Purchased during the year, 230,161,337; used by respondent, 710,160; sold to public, 211,038,275; unaccounted for, 18,412,902. (See Tables XII and XIII.)

<sup>12</sup> Includes \$1,140.21 taxes charged against non-operating revenue.

## The Jamaica Gas Light Company

*Accidents.*—(See Tables XXV–XXIX.)

*Employees and Wages.*<sup>12</sup>—Number of general officers, 9, compensation, none.<sup>13</sup> Number of all other employees, second week in December, full time, 148; part time, 119; respondent's proportion of compensation paid to employees during year, \$52,110.01. (See Tables XXX–XXXIV.)

*Officers.*—President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, F. B. Jourdan; Assistant Secretaries, F. R. Wogan and H. E. McGowan; Treasurer, J. H. Benedict; Assistant Treasurers, Herbert Wellington and T. P. Payne; Auditor, James Gilmer; Assistant Auditor, T. P. Payne; General Counsel, Cullen & Dykman; Manager, H. A. Lovell; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse; Claim Agent, G. M. Kirchmer.

*Directors.*—E. R. Chapman, M. D. Chapman, A. F. Staniford, James H. Jourdan, F. B. Jourdan.

*Main Business Office.*—14–20 Union avenue, Jamaica, N. Y.

Report verified by A. F. Staniford, Vice-President, April 16, 1917.

## KINGS COUNTY ELECTRIC LIGHT AND POWER COMPANY

## LESSOR

*History.*—Incorporated June 26, 1890, in accordance with an Act of the Legislature passed February 17, 1848. [The company's franchise which is stated to cover the City of Brooklyn, was granted June 23, 1894, and is perpetual on the payment to the city of \$500 on the first day of January of each year, and on payment semi-annually of 1 per cent of the gross receipts for each preceding six months' period.]<sup>1</sup> The entire plant and property of this company is leased from September, 1899, to 1937, to the Edison Electric Illuminating Company of Brooklyn. The entire capital stock of the Edison Electric Illuminating Company of Brooklyn is owned by this company, and is held by the Central Trust Company of New York, as trustee under 6 per cent purchase-money mortgage. See *Miscellaneous Investments*.

*Stockholders and Members.*—Number, February 10, 1916, 1,206, of whom residents of New York State, 1,052, holding 125,250 votes. Total voting power (number of shares of \$100 par value each) on that date, 134,360. Principal stockholders, December 31, 1908, as shown in that year's report were as follows: A. N. Brady, 27,055 votes; Seth L. Keeney, 3,400; Walton Ferguson, 2,337; John Day Jackson, 2,030; Hugh J. Grant, 2,039; Estate of Garrett A. Hobart, 1,800; Edward Murphy, Jr., 1,695; Cammann & Co., 1,490; W. W. Freeman, 1,464; Silas B. Dutcher, 1,300. Number of votes cast at last general meeting, February 28, 1916, 93,879, of which 1,310 were cast by Wm. Berri, 1,589 by Thomas E. Murray, 85 by W. F. Wells, 48 by E. A. Bailey and 10 by H. D. Watson on behalf of themselves, and 90,837 by Wm. Berri, Adrian T. Kiernan and Thomas E. Murray on behalf of others.

*Important Changes during the Year.*—No additional powers or franchises were acquired. The 6 per cent convertible debenture bonds, series of 1910 (the issuance of which was authorized by the Public Service Commission in case No. 1,174, as follows: January 24, 1910, \$2,500,000; April 7, 1911, \$1,500,000; total, \$4,000,000), to the amount of \$178,500 were converted into stock in accordance with the provisions of issue. Likewise of the series of 1913 (the issuance of which was authorized by the Commission in case No. 1,575, December 17, 1912, to the amount of \$2,500,000), \$2,036,700 were converted during the year.

## BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$7,170 76	Cash .....	\$5,852 40	D \$1,318 36
1,423,584 44	Accounts receivable from associated companies .....	1,533,398 66	109,814 22
14,070 82	Interest and dividends receivable....	13,973 79	D 97 03
2,753 40	Special deposits for coupons and other charges .....	2,309 40	D 444 00

<sup>12</sup> The respondent's employees are on the combined pay rolls of the following companies: Woodhaven Gas Light Company, Richmond Hill and Queens County Gas Light Company and Jamaica Gas Light Company.

<sup>13</sup> A monthly charge of \$200 is made by the Brooklyn Union Gas Company for salaries and expenses of general officers.

<sup>14</sup> From documents on file with the Commission.



Kings County Electric Light and Power Company

BALANCE SHEET — Concluded

December 31, 1915	ASSETS SIDE—Concluded	December 31, 1916	Increase or (D) decrease
\$2,690 00	Other special deposits .....	\$3,530 00	\$840 00
5,175,870 00	Stocks of associated companies.....	5,175,870 00	.....
1,000,000 00	Other miscellaneous investments <sup>1</sup> ....	1,000,000 00	.....
4,312,329 75	"Fixed Capital, Dec. 31, 1908" <sup>2</sup> ....	4,282,121 75	D 30,208 00
2,538,903 25	Fixed capital installed since 1908 <sup>3</sup> ..	2,986,117 42	447,214 17
6,851,233 00	Total fixed capital.....	7,268,239 17	417,006 17
12,300,000 00	Temporary advances to associated companies .....	12,300,000 00	.....
73,333 26	Unamortized debt discount and expense	69,999 93	D 3,333 33
<u>\$26,850,705 68</u>	<u>Total .....</u>	<u>\$27,373,173 35</u>	<u>\$522,467 67</u>

LIABILITIES SIDE

\$2,690 00	Dividends declared .....	\$3,530 00	\$840 00
64,033 40	Interest accrued on funded debt.....	19,285 40	D 44,748 00
7,676,000 00	Mortgage bonds .....	7,676,000 00	.....
3,064,000 00	Miscellaneous funded debt.....	848,800 00	D 2,215,200 00
10,542 00	Premiums on stocks.....	10,542 00	.....
13,436,000 00	Common stock .....	15,651,200 00	2,215,200 00
2,597,440 28	Corporate surplus .....	3,163,815 95	566,375 67
<u>\$26,850,705 68</u>	<u>Total .....</u>	<u>\$27,373,173 35</u>	<u>\$522,467 67</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation<sup>4</sup>

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same—original value
Real property outside streets and public places.....	\$4,948,493 00	\$3,956,000 00

DETAILS OF ASSETS AND LIABILITIES<sup>5</sup>  
"Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Generating station:			
Real estate .....	\$303 75	.....	\$303 75
Structures .....	448,374 63	\$12,037 00	435,437 63
Boilers .....	117,272 34	7,000 00	109,672 34
Piping .....	80,211 91	.....	80 211 91
Engines .....	172,181 94	.....	172,181 94
Mechanical apparatus .....	152,027 45	.....	152 027 45
Dynamos .....	23,881 13	.....	23 881 13
Electrical apparatus .....	118,858 75	9,671 00	108,687 75
Furniture and fixtures.....	218 42	.....	218 42
Sundries .....	5,290 14	.....	5 290 14
Storage batteries .....	41,885 77	.....	41 885 77
Capital previous to November 1, 1905..	3,152,323 52	.....	3,152 23 52
<u>Total .....</u>	<u>\$4,312,329 75</u>	<u>\$30,208 00</u>	<u>\$4,282 121 75</u>

<sup>1</sup> Includes \$342 000 of the company's own 6 per cent purchase-money bonds purchased by trustee and held in guaranty fund. See Miscellaneous Investments.

<sup>2</sup> [This company has set up no reserve on its books for Accrued Depreciation. Provision for depreciation and retirements of the combined plants (Edison Electric Illuminating Company and Kings County Electric Light and Power Company) is made on the books of the Edison Electric Illuminating Company, but no apportionment of same between the two companies is shown.]

<sup>4</sup> Valuation of property in streets and assessed valuation for all of respondent's property included in the data reported by the lessee, the Edison Electric Illuminating Company.

## Kings County Electric Light and Power Company

## Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
General equipment .....	\$314 13	.....	.....	\$11,397 15
Power plant buildings.....	63,374 88	\$8,300 49	\$15,185 57	903,332 18
Furnaces, boilers and accessories..	159,729 71	20,904 79	11,771 60	823,323 90
Steam engines .....	19,936 40	62,604 10	4,800 00	671,972 74
Electric generators .....	18,500 47	6,541 00	.....	149,186 86
Accessory electric power equipment .....	85,933 09	22,972 49	Cr. <sup>a</sup> 108 00	306,485 28
Miscellaneous power plant equipment .....	6,215 97	.....	.....	90,353 23
Substation equipment .....	.....	.....	.....	188 79
Electric tools and implements.....	.....	.....	.....	757 94
Electric laboratory equipment....	2,374 46	.....	.....	3,535 92
Miscellaneous construction expenditures .....	1,161 36	.....	.....	25,583 43
<b>Total .....</b>	<b>\$357,540 47</b>	<b>\$121,322 87</b>	<b>\$31,649 17</b>	<b>\$2,986,117 42</b>

## Details of Expenditures for Property

Installing conduits and cables from the D. C. exciter switchboard to the battery .....	\$1,351 65
Installing new buses, copper connections, etc.....	7,480 27
Piping and valves for turbines.....	980 34
Installing equipment for 4 three-phase 6000-volt feeders.....	11,893 29
Installing equipment for 4 three-phase 6000-volt feeders.....	3,519 49
Installing bus tie switches for main and auxiliary bus sections....	7,951 42
Installing starting resistors for induction motors of 3 250-kw. induction motor-driven exciter sets.....	558 10
One 1500 gallon per minute boiler feed pump.....	5,683 33
Reinforced concrete floor, boiler wall foundations, etc.....	4,416 96
Installation of concrete floor on track floor of coal tower.....	1,268 76
Construction of additions to switch and bus house.....	28,504 90
One 30,000-kw. turbo generator unit complete.....	48,882 77
Coal valves and downtakes for sixteen boilers.....	6,008 74
Painting turbines and auxiliaries.....	1,038 85
Two 10,000-cubic feet McEwen blowers.....	7,347 93
Piping and valves for No. 4 turbines.....	5,926 74
5200-h. p. B. & W. boilers.....	59,791 51
Installing feeder conduits .....	1,873 80
Furnishing and erecting condenser tube storeroom.....	1,057 34
Installing a 500-kw. motor generator set.....	12,870 53
Masonry switch and bus compartments for 1 generator and 18 feeders .....	4,013 55
Furnishing and installing coal valves.....	6,930 28
Furnishing and installing structural steel work for north boiler platform in east half S. B. H.....	980 37
Furnishing alberene stone, lumber, etc.....	6,784 87
One Mead-Morrison double-roll coal crusher.....	3,846 78
Flues for 8 new boilers to be known as 33, 35, 37, 39, 41, 43, 45 and 47 .....	3,405 65
Eight cylinder catchers for boilers known as 33, 35, 37, 39, 41, 43, 45 and 47 .....	14,186 21

<sup>a</sup> Represents the difference between cost of part of apparatus, \$2,361, reported as a withdrawal in 1912, afterward retained in service, and actual withdrawals made in 1916, \$2,253.



**Kings County Electric Light and Power Company***Details of Expenditures for Property—Concluded*

Eight underfeed stokers to be installed under new B. & W. boilers.	\$13,224 25
Concrete floor for blower platform.....	638 72
Installation of sloping bunker floor and waterproofing old bunker floor .....	9,086 36
Installing electric equipment in 14 6600-v. 3-phase feeders, etc....	40,694 73
Construction of foundations for installation of No. 4 30,000-kva. turbo-generator .....	21,879 00
Six underfeed stokers .....	33,944 63
Installing the electric equipment for No. 4 30,000-kva. turbo-generator .....	12,167 78
Cost of one set of porcelain-clad reactance colls.....	6,200 00
Installation of structural steel foundations for No. 4 turbo-generator .....	26,014 53
Steam, exhaust and all auxiliary piping for 30,000-kw. turbine No. 4	28,469 84
Installing ventilating system for pump room.....	2,920 82
Equipment for laboratory.....	2,374 46
Central oil system including pumps, piping, etc.....	5,182 58
Building on roof, including steel work, etc., for oil house.....	10,889 20
Installing steel trusses, walkways, etc., for steam header and wash house .....	2,272 17
Cast iron protection plates for 12 columns at front of boilers.....	1,849 29
Shoring and cleaning up small jobs.....	1,161 36
Miscellaneous orders less than \$500.....	956 19
<b>Total .....</b>	<b>* \$478,470 34</b>

*Equipment Retired during the Year.*—Boilers and accessories, \$19,371.60; Wheeler pump, \$4,800; power plant buildings, \$28,122.57; accessory electric equipment, \$11,924; total, \$64,218.17. These are the actual retirements during the year. There was applied against these credits a charge of \$2,361, representing a correction of a previous credit, making the net credit to fixed capital and corresponding charge to the Edison Electric Illuminating Company for the year, \$61,857.17. As the accounting for salvage recovered and charged to Accrued Amortization of Capital is taken care of by the lessee company, the figures pertaining to these accounts are included in its report.

*Miscellaneous Investments.*—Entire issue of capital stock of Edison Electric Illuminating Company of Brooklyn, par value \$5,000,000, acquired in October, 1898, pledged with Central Trust Company of New York under purchase money mortgage; amount at which carried on books, \$5,175,870; income accrued during year, none. Cash guaranty fund pledged with Central Trust Company of New York, trustee, under purchase money mortgage, \$1,000,000; amount at which carried on books, \$1,000,000; income accrued during year, \$46,530.46.

*Bills and Accounts Receivable from Associated Companies.*—Edison Electric Illuminating Company of Brooklyn: Bills receivable, \$12,300,000; no change during year and no interest accrued or paid. Accounts receivable, advanced during year, \$1,800,028.39; reimbursed during year, \$1,690,214.17; amount at close of year, \$1,533,398.66; no interest accrued or paid.

*Special Deposits.*—Coupon, \$2,309.40; dividend, \$3,530; total, \$5,839.40.

*Unamortized Debt Discount and Expense.*—Discount on first mortgage, 5 per cent bonds, unamortized balance Dec. 31, 1915, \$73,333.26; amount charged to income during year, \$3,333.33; unamortized balance Dec. 31, 1916, \$69,999.93.

\* A credit of \$393 representing a withdrawal during the year has been incorrectly applied here.

† Of the \$1,000,000 deposited, investments were made by the trustee in the following securities: \$400,000 Edison Electric Illuminating Company 4 per cent bonds, cost \$388,000; \$342,000 Kings County Electric Light and Power Company 6 per cent bonds, cost \$408,960; and \$200,000 New York Gas, Electric Light, Heat and Power Company 5 per cent bonds, cost \$202,000; cash balance, \$1,040.

\* Credited hereto is \$417,006.17, representing net amount due from respondent to Edison Electric Illuminating Company for betterments during the year.

## Kings County Electric Light and Power Company

## Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds	Purchase money mortgage bonds	Convertible debenture bonds	
				Mar., 1910	Mar., 1913
Nominal date of issue.....		Oct., 1897	Oct., 1898	Mar., 1910	Mar., 1913
Date of maturity.....		Oct., 1937	Oct., 1997	Mar., 1922	Mar., 1925
Interest, rate and dates.....		5 per cent April & Oct.	6 per cent April & Oct.	6 per cent Mar. & Sept.	6 per cent Mar. & Sept.
Denominations.....	1 share=\$100	\$1,000	\$1,000	\$100 & \$1,000	\$100 & \$1,000
Authorized by company.....	\$16,500,000	\$2,500,000	\$5,176,000 00	\$4,000,000 00	\$2,500,000
By public authority.....	16,500,000	2,500,000	5,176,000 00	4,000,000 00	2,500,000
Actually issued.....	15,651,200	2,500,000	5,176,000 00	4,000,000 00	2,500,000
Issued prior to year.....	13,436,000	2,500,000	5,176,000 00	4,000,000 00	2,500,000
Cash realized.....	11,586,000	900,000		4,000,000 00	2,500,000
Property consideration.....	1,400,000	1,500,000	5,176,000 00		
Services consideration.....	10 450,000				
Discount.....		100,000			
Actually issued during year...	2,215,200				
Cash realized.....	2,215,200				
Discount.....					
Reacquired and retired, etc...				3,614,500 00	2,036,700
Actually outstanding.....	15,651,200	2,500,000	5,176,000 00	385,500 00	463,300
Interest accrued and dividends declared.....	1,202,564	125,000	310,560 00	25,152 00	51,828
Interest charged to income...		(12)	(13)	25,152 00	51,828
Interest and dividends paid...	1,201,724	124,675	308,996 25	28,000 00	93,663
Interest and dividends not due.....		12 31,250	12 77,640 00	7,710 00	9,266
Interest and dividends matured and unpaid.....	3,530	12 1,475	12 3,937 75	1,355 40	954
Market price: highest.....	131	10 1/4	118	N. R.	128
lowest, last sale.....	121 1/4, 122 1/4	104, 104 1/4	114 1/4, 116 1/4		110, 120 1/4
Trustees under mortgages....		Eq. Trust Co.	Cent. Trust Co.		

*Accounts Owing to Associated Companies.*—Loaned by Edison Electric Illuminating Company of Brooklyn from January 1 to December 31 on account of construction work at Gold street, \$422,579.46; Federal income tax withheld, \$370.25; reimbursed, by credits to cash, \$5,943.54; by credits to accounts receivable from Edison Company, \$417,006.17; amount owing at close of year, none.

INCOME STATEMENT <sup>14</sup>

	Net amount for year	Increase or (D) decrease
Non-operating revenue:		
Rent accrued from lease of electric plant.....	\$1,800,028 39	\$8,973 61
Interest revenues (on investments, \$46,530.46; on bank balances, \$237.14).....	46,767 60	49 15
Total gross income.....	\$1,846,795 99	\$9,022 76
Deductions from gross income:		
Interest on debenture bonds.....	\$76,980 00	D \$107,635 00
Amortization of bond discount.....	3,333 33	
Total deductions.....	\$80,313 33	D \$107,635 00
Net corporate income.....	\$1,766,482 66	\$116,657 76

## CORPORATE SURPLUS

	Amount
Surplus, December 31, 1915.....	\$2,597,440 28
Balance transferred from income account.....	1,766,482 66
Interest on balances in guaranty fund, 1900 to 1915.....	2,457 01
Total.....	\$4,366,379 95

<sup>9</sup> "Issued in exchange for entire capital stock of Edison Electric Illuminating Company of Brooklyn."

<sup>10</sup> Includes property, cash, services and organization expenses.

<sup>11</sup> The respondent reports \$342,000 of these bonds held by Central Trust Company as part of the guaranty fund under purchase money mortgage.

<sup>12</sup> "Interest on these bonds is paid by Edison Electric Illuminating Company of Brooklyn under lease agreement," and the liability therefor is not shown on respondent's balance sheet.

<sup>13</sup> Closing bid and asked prices.

<sup>14</sup> The taxes (amount applicable to Kings County property not given); interest on first mortgage bonds, \$125,000; on purchase-money bonds \$310,560; and directors' fees, \$1,400, are paid by Edison Electric Illuminating Company of Brooklyn under terms of lease agreement and are not included in this statement.

Kings County Electric Light and Power Company  
CORPORATE SURPLUS — *Concluded*

Dividends declared:	Amount
On \$13,436,000 stock, 2 per cent, payable March 1...	\$268,720 00
On \$15,520,900 stock, 2 per cent, payable June 1....	310,418 00
On \$15,521,200 stock, 2 per cent, payable Sept. 1....	310,424 00
On \$15,650,100 stock, 2 per cent, payable Dec. 1....	313,002 00
<b>Total deductions</b> .....	<b>\$1,202,564 00</b>
<b>Surplus, December 31, 1916</b> .....	<b>\$3,163,815 95</b>

**Officers.**— President, N. F. Brady; Vice-President, J. C. Brady; Vice-President and General Manager, W. F. Wells; Secretary, H. P. Erwin; Treasurer, P. R. Atkinson; Auditor, J. C. Van Duyne; Attorneys, Ingraham, Sheehan & Moran.

**Directors.**— N. F. Brady, J. C. Brady, W. F. Wells, Bernard Gallagher, H. C. Du Val, Wm. Berri, Frank Bailey, Walton Ferguson, Thomas E. Murray, Wm. F. Sheehan, James N. Wallace, Wm. V. Hester, Daniel J. Creem, Adrian T. Kiernan, Wm. C. Courtney.

**Main Business Office.**— 360 Pearl street, Brooklyn, N. Y.

Report verified by P. R. Atkinson, Treasurer, April 16, 1917.

KINGS COUNTY LIGHTING COMPANY

**History.**— Incorporated May 26, 1904, under Article VI of Chapter 566 of the Laws of 1890, entitled the "Transportation Corporations Law." On July 1, 1904, the company absorbed by merger the Kings County Gas and Illuminating Company, which was incorporated December 18, 1889, under an Act of the Legislature, passed February 17, 1848. Respondent supplies water-gas to the 30th ward and a small part of the 31st ward of Brooklyn. Gas for municipal and general consumption was first supplied in 1891.

Voting rights, covering all of respondent's capital stock outstanding, are exercised by C. K. G. Billings, Frederick Johnson and J. C. Brady, as trustees under voting trust agreement expiring June 30, 1919.

**Stockholders and Members.**— Number, December 31, 1916, 4, all residing in New York State. Total voting power, 20,000 shares, each share of \$100 par value having one vote. According to the company's 1908 report, the principal stockholders, December 31, 1908, were A. N. Brady, Hugh J. Grant and C. K. G. Billings, trustees under the voting trust agreement which expires June 30, 1919. Votes cast at last general meeting, held January 25, 1916, 19 900, all cast by C. K. G. Billings, Frederick Johnson and J. C. Brady, trustees under the voting trust agreement, of which C. K. G. Billings and Frederick Johnson cast 4,340 and 10 votes, respectively, in behalf of themselves.

**Important Changes during the Year.**— No additional powers or franchises were acquired. For details of mains laid during the year see *Mains*. On March 28, 1916, G. W. Mead resigned as vice-president and was elected president to succeed G. O. Knapp, resigned. On November 28, F. M. Tait was elected president and director to succeed G. W. Mead, resigned; W. M. Flook was elected treasurer to succeed W. H. Vander Poel, resigned; J. J. Ricks also resigned as vice-president.

Chapter 604 of the Laws of 1916, which made the 80-cent rate for gas applicable to all companies in Brooklyn, became effective by its terms July 1, 1916. This company obtained an injunction restraining the enforcement of the act and continued to collect 95 cents per M cubic feet.

BALANCE SHEET

December 31, 1915	ASSETS SIDE	December 31, 1916	Increase or (D) decrease
\$58,363 16	Cash .....	\$24,019 62	D \$34,343 54
1,629 06	Bills receivable — time .....	1,456 63	D 172 43
191,287 64	Accounts receivable from City of New York (for gas).....	304,210 69	112,923 05

468 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Kings County Lighting Company			
BALANCE SHEET — <i>Concluded</i>			
December 31, 1915	ASSETS SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
\$112,856 64	Consumers' accounts receivable.....	\$113,578 17	\$721 53
17,447 29	Other accounts receivable.....	17,808 18	360 89
61,950 00	Special deposits for coupons and other charges .....	62,900 00	950 00
9,038 09	Other special deposits.....	49,526 43	39,588 34
2,894 77	Prepayments .....	2,811 04	D 83 73
106,949 71	Materials and supplies.....	107,333 95	384 24
4,913,761 70	"Fixed Capital, Dec. 31, 1908".....	4,911,344 17	D 2,417 53
906,922 53	Fixed capital installed since 1908....	977,957 01	71,034 48
5,820,664 23	Total fixed capital — gross.....	5,889,301 18	68,616 95
120,402 15	Less accrued amortization.....	<sup>1</sup> 155,485 35	35,083 20
5,700,282 08	Total fixed capital — net.....	5,733,815 83	33,533 75
22,917 46	Unamortized debt discount and expense	22,262 06	D 655 40
.....	Construction work in progress.....	9,543 76	9,543 76
<u>\$6,286,515 90</u>	Total .....	<u>\$6,449,266 86</u>	<u>\$162,750 46</u>
LIABILITIES SIDE			
\$7,422 60	Taxes accrued .....	\$40,979 12	\$33,556 52
200,000 00	Bills payable — due on demand <sup>2</sup> .....	200,000 00	.....
119,464 00	Consumers' deposits .....	121,710 00	2,246 00
59,423 77	Miscellaneous accounts payable.....	152,782 99	93,359 22
71,325 00	Interest accrued on funded debt.....	72,275 00	950 00
18,365 38	Interest accrued on unfunded debt...	16,665 85	3,300 47
1,700 33	Other unfunded debt .....	2,763 56	1,063 23
3,178,000 00	Mortgage bonds .....	3,178,000 00	.....
9,663 15	Sinking fund reserve.....	12,704 30	3,041 15
2,000,000 00	Common stock .....	2,000,000 00	.....
626,151 67	Corporate surplus .....	651,385 54	25,233 87
<u>\$6,286,515 90</u>	Total .....	<u>\$6,449,266 86</u>	<u>\$162,750 46</u>

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places.....	\$2,283,049 00	\$2,283,049 00
Real property in streets — tangible.....	947,445 00	947,445 00
Intangible property, including franchises.....	N. R.	N. R.
Tangible personal property .....	466,545 00	466,545 00
Assessed valuation for 1916 taxes:		
Real property outside streets and public places:		Brooklyn Borough
Land .....		\$472,000 00
Improvements .....		1,269,400 00
Real property (tangible and intangible) in streets.....		1,687,280 00
Tangible personal property.....		.....

<sup>1</sup> This reserve was apportioned by the company during the year between two new optional reserves, viz., to contingency reserve, \$103,656.90, and to reserve for plant withdrawn from service, \$51,828.45. Such transfers are not authorized by the Uniform system of accounts.

<sup>2</sup> Due Central Trust Company; interest, 5 per cent.

**Kings County Lighting Company**  
**DETAILS OF ASSETS AND LIABILITIES**  
*"Fixed Capital, December 31, 1908"*

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Permanent investment <sup>1</sup> .....	\$4,762,525 93	.....	\$4,762,525 93
Construction .....	147,012 04	\$2,410 53	144,601 51
Stable account .....	1,082 90	.....	1,082 90
Furniture and fixtures.....	3,140 83	7 00	3,133 83
<b>Total</b> .....	<b>\$4,913,761 70</b>	<b>\$2,417 53</b>	<b>\$4,911,344 17</b>

*Fixed Capital Installed since December 31, 1908*

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to gas operations:				
Occupied by gas works.....	.....	.....	.....	\$10,625 33
Occupied by outside holder stations .....	.....	.....	.....	4,954 41
General structures .....	.....	.....	\$15 50	38,342 09
General equipment .....	\$544 09	.....	109 00	18,766 78
Works and station structures.....	553 49	.....	.....	150,278 11
Holders .....	20 10	.....	.....	20 10
Furnaces, boilers and accessories....	1,537 33	.....	294 06	18,475 08
Miscellaneous power plant equipment .....	.....	.....	.....	6,221 80
Water gas sets and accessories.....	2,214 77	.....	525 00	63,253 03
Purification apparatus .....	.....	.....	.....	70,949 13
Accessory equipment at works.....	858 34	.....	.....	23,442 31
Trunk lines and mains.....	15,994 10	.....	<sup>4</sup> 352 79	291,755 93
Gas services .....	22,078 86	.....	50 96	115,734 08
Gas meters .....	19,870 20	.....	10 26	120,648 11
Gas meter installation.....	7,116 79	.....	79 80	40,742 17
Gas engines and appliances.....	777 90	.....	.....	2,210 15
Gas tools and implements.....	.....	.....	.....	717 82
Gas laboratory equipment.....	5 88	.....	.....	70 58
Engineering and superintendence....	.....	.....	.....	750 00
<b>Total</b> .....	<b>\$72,471 85</b>	.....	<b>\$1,437 37</b>	<b>\$977,957 01</b>

*Construction Work in Progress.*—Relocation of coal hoisting apparatus and extension to dock and coal run, foot of 55th street, \$9,543.76.

*Equipment Retired during the Year*

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to materials	AMOUNT CHARGED TO	
				Accrued amortization	Surplus
Blower, 18-inch .....	1	\$179 76	.....	\$179 76	.....
Water gas sets, valves 16 and 18-inch .....	2	525 00	.....	525 00	.....
Smoke stack .....	1	963 22	\$300 00	420 58	\$242 64
Street mains (feet).....	2,097	<sup>5</sup> 1,266 36	79 07	852 09	335 20
Gas services .....	29	359 46	.....	262 66	106 80
Gas meters .....	7	37 12	.....	27 12	10 00
Gas meter inst., adjustment.....	—	79 80	.....	.....	79 80
Meter connections .....	{ 162 cocks 251 pairs }	132 38	38 83	60 95	32 60

<sup>1</sup> Details not shown in company's report.

<sup>4</sup> Includes an adjustment, \$291.20, for retirement in a prior period.

<sup>5</sup> See note 4.

Kings County Lighting Company  
Equipment Retired during the Year — Concluded

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to materials	AMOUNT CHARGED TO	
				Accrued amortization	Surplus
General equipment .....	7	\$116 00	\$12 50	\$100 98	\$2 52
Arc lamps from shop building.....	2	15 50	15 50	.....	.....
3-inch line from water softener.....	1	114 30	77 60	36 70	.....
Accounting error .....	—	56 00	.....	.....	56 00
Total.....	—	\$3,854 90	\$523 50	\$2,465 84	\$865 56

Special Deposits.— For coupons, \$62,900; with Empire Trust Co., re rate case, \* \$34,470.25; sinking funds uninvested, \$13,553.30; Bureau of Highways, paving deposit, \$1,000; public street lighting contract deposit, \$502.88; total, \$112,426.43.

Prepayments.— Insurance, \$1,792.57; rents, \$875; electricity, \$83.37; street car tickets, \$60.10; total, \$2,811.04.

Materials and Supplies

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Steam coal, anthracite and bituminous (short tons).....	855.75	\$3.6666	\$3,137 20
Anthracite coal (short tons).....	6,547.33	4.9123	32,162 93
Gas oil (gallons).....	346,033	.0538	18,627 73
Iron oxide (bushels) .....	18,367	.217	3,985 64
Water gas tar (gallons).....	6,597	.02	131 94
Shavings (bushels) .....	5,844	.023	134 41
Cast iron pipes and fittings. ....	.....	.....	36,175 66
Wrought iron pipes and fittings.....	.....	.....	542 94
Gas ranges .....	462	11.88	5,490 21
Gas lamps and supplies.....	.....	.....	2,161 00
Gas arcs .....	212	7.73	1,638 25
Gas irons .....	71	1.93	137 11
Works material (brick, etc.).....	.....	.....	1,390 89
Stove room (miscellaneous supplies).....	.....	.....	1,618 04
Total .....	.....	.....	\$107,333 96

Unamortized Debt Discount and Expense.— Original amount of item, \$25,000 (for discount and mortgage tax on 625 first mortgage bonds due July 1, 1954, and sold in August, 1912; in connection with the account a sinking fund is to be established bearing interest at 4½ per cent for retirement of a like amount of bonds, in accordance with the order of the Commission in Case 1474). Unamortized balance December 31, 1915, \$22,917.46; charged to income during year, \$655.40; unamortized balance December 31, 1916, \$22,262.06.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	Kings County Gas and Illuminating Company, first mortgage bonds	
		First refunding mortgage bonds	First refunding mortgage bonds
Nominal date of issue.....	.....	October 1, 1890	July 1, 1904
Date of maturity.....	.....	October 1, 1940	July 1, 1954
Interest, rate and dates.....	.....	5%, A. & O.	5%, J. & J.
Denominations .....	1 share = \$100	\$1,000 00	\$1,000 00
Authorized by company.....	\$2,000,000 00	750 000 00	5,000,000 00
By public authority .....	.....	750,000 00	2,428,000 00

\* Represents the difference between the rate of 95 cents and the statutory rate of 80 cents collected for the five months ended December 31, 1916. See note 15.

Kings County Lighting Company  
Securities — Concluded

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	Kings County Gas and Illuminating Company, first mortgage bonds	First refunding mortgage bonds
Actually issued prior to year...	\$2,000,000 00	\$750,000 00	\$2,428,000 00
Cash realized .....	.....	N. R.	1,261,725 00
Property consideration .....	\$2,000,000 00	\$750,000 00	\$1,112,000 00
Discount .....	.....	N. R.	54,275 00
Actually outstanding .....	2,000,000 00	750,000 00	2,428,000 00
Interest accrued and dividends declared .....	20,000 00	37,500 00	121,400 00
Interest charged to income.....	.....	37,500 00	121,400 00
Interest and dividends paid....	50,000 00	36,500 00	121,450 00
Interest and dividends not due.. ..	.....	9,375 00	.....
Interest and dividends matured and unpaid .....	.....	<sup>10</sup> 1,475 00	<sup>10</sup> 61,425 00
Market price: highest, lowest, last sale .....	No sales known	N. R.	100, 90, 96½
Trustees under mortgages.....	.....	People's Trust Co.	Central Trust Co.

**Consumers' Deposits.**—At beginning of year, \$119,464 ; added during year, \$48,640 ; refunded during year, \$41,394 (by credits to cash, \$30,295, and consumers' accounts, \$11,099) ; balance at close of year, \$121,710 ; interest accrued during year, \$7,512.08 ; interest paid during year, \$5,580.98. (For number of deposits, see Table XL.)

**Miscellaneous Accounts Payable.**—Balance of consumers' deposits applied to unpaid bills, \$4,573.85 ; tax withheld at source, \$45.83 ; other accounts payable, \$148,163.31 ; total, \$152,782.99.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Other Unfunded Debt.**—Wages accrued, \$2,250.59 ; water accrued, \$178.18 ; overpayments by consumers, \$834.79 ; total, \$2,763.56.

Reserves

TITLE OF RESERVE	Balance at beginning of year	Credits during year	Debits during year	Balance at close of year
Accrued amortization of capital.....	\$120,402 15	<sup>11</sup> \$94,430 08	<sup>12</sup> \$214,832 23	.....
Contingency reserve.....	.....	<sup>13</sup> 103,656 90	.....	\$103,656 90
Reserve for plant withdrawn from service .....	.....	<sup>14</sup> 51,828 45	.....	51,828 45
Bond amortization reserve <sup>14</sup> .....	9,663 15	3,041 15	.....	12,704 30

<sup>1</sup> Issued in part payment for capital stock of Kings County Gas and Illuminating Company.

<sup>2</sup> Assumed as a result of merger with Kings County Gas and Illuminating Company.

<sup>3</sup> Issued in part payment for capital stock of Kings County Gas and Illuminating Company, 1,112 bonds of a par value of \$1,112,000 ; [the balance was issued as follows: 217 at par ; 274 at 90 ; 200 at 97½ ; 625 at 96½].

<sup>10</sup> [There are special deposits to pay these coupons.]

<sup>11</sup> Includes \$94,162.61 based on gas sold in five months, 379,831 M cu. ft. at 8 cents, \$30,386.48, and in seven months, 554,575 M cu. ft. at 11½ cents, \$63,776.13.

<sup>12</sup> Includes \$155,485.35 apportioned between the "Contingency" reserve and "Reserve for plant withdrawn from service." See note 1.

<sup>13</sup> See note 12.

<sup>14</sup> [A sinking fund was established for the amortization of \$116,000 bonds within 25 years, the payments therein being made annually in cash with interest allowance at

1½ per cent. See Public Service Commission order of July 31, 1912, in Case 1474 — P. S. C.]



# 472 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Kings County Lighting Company INCOME STATEMENT

Operating revenue — sales of	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
gas :				
Municipal street lighting..	79,538	\$1.492	\$118,691 17	D \$27,808 66
Lighting municipal buildings	2,566	.750	1,924 35	D 271 10
Commercial metered lighting	852,302	.950	<sup>15</sup> 809,506 84	82,337 13
<b>Total sales .....</b>	<b>934,406</b>		<b>\$930,122 36</b>	<b>\$54,257 37</b>
<b>Miscellaneous revenues :</b>				
Rent of gas appliances.....			2,038 25	578 65
Gas merchandise and jobbing revenue.....			<sup>16</sup> 16,561 52	4,081 16
Sale of residuals and by-products.....			1,641 00	744 16
<b>Total operating revenue.....</b>			<b>\$950,363 13</b>	<b>\$59,661 24</b>
<b>Operating expenses :</b>	<b>Cents per M. cu. ft.<sup>17</sup></b>			
Total works expense.....	37.52		\$401,521 59	\$51,524 53
Deduct allowance for residuals.....	1.15		12,298 32	D 1,886 84
Net cost of gas in holder.....	36.37	}	\$389,223 27	\$53,411 37
Production .....	41.65			
Transmission and distribution.....	8.02		74,906 84	14,512 75
Municipal street lighting.....	3.46		32,329 48	D 15,078 15
Commercial administration .....	4.21		39,298 59	2,338 14
Promotion of business.....	.87		8,133 97	1,128 18
General expenses (excluding items below) .....	6.15		57,453 70	12,666 62
<b>Total of foregoing.....</b>	<b>64.36</b>		<b>\$601,345 35</b>	<b>\$68,978 91</b>
Cost of manufacturing residuals sold..	.17		1,620 40	723 56
Residuals and by-products expense....	.01		20 60	20 60
General amortization .....	4.17		39,016 20	13,189 58
<b>Total operating expenses .....</b>	<b>68.71</b>		<b>\$642,002 55</b>	<b>\$82,912 65</b>
Uncollectible gas bills .....	.80		7,526 70	31
Tax accruals .....	8.13		75,975 59	25,548 88
Miscellaneous rents .....	.38		8,519 10	202 94
<b>Total expenses, taxes, etc.....</b>	<b>78.02</b>		<b>\$729,023 94</b>	<b>\$108,664 78</b>
<b>Operating income applicable to corporate property..</b>			<b>\$221,339 19</b>	<b>D \$49,003 44</b>
<b>Non-operating income (rent, \$4,630.01; interest, \$1,972.72; less repairs for tenants, \$59.15).....</b>			<b>6,543 58</b>	<b>2,663 71</b>
<b>Gross corporate income.....</b>			<b>\$227,882 77</b>	<b>D \$46,339 73</b>
Deductions from gross income: Interest on funded debt, \$158,900; on demand note (\$200,000), \$10,-166.66; on consumers' deposits, \$7,512.08; on account with Standard Oil Company for gas oil,				

<sup>15</sup> [Includes \$61,577.22, the amount of the difference between the statutory rate for gas of 80 cts. per M cu. ft. and the rate of 95 cts. charged by the company for the period from July 1 to December 31, 1917. This difference should have been deducted from the income and set up as a reserve.]

<sup>16</sup> Receipts from sale of merchandise and from jobbing, \$58,014.25, less cost of materials sold, \$41,452.73.

<sup>17</sup> First three items based on 1,070,266 M cu. ft. made; other items on 934,406 M cu. ft. sold.



**Kings County Lighting Company**  
INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease
\$1,369.37; amortization of debt discount and expense, \$655.40; sinking fund accruals, \$3,041.15; income tax on bond interest assumed, \$834.....	\$182,478 66	\$10,010 49
Net corporate income .....	<sup>18</sup> \$45,404 11	D \$56,350 22

CORPORATE SURPLUS		Amount
Surplus, December 31, 1915.....		\$626,151 67
Balance for year transferred from income.....		45,404 11
Bad debts collected .....		1,865 95
Refund of Penn. State tax on coal received, April, 1914, to May, 1915 .....		1,599 79
Adjustment of accrued amortization of capital, 1917.....		1,734 63
Workmen's compensation insurance, 1914-15 adjustment.....		762 48
Federal income tax, 1915 adjustment.....		382 80
Excess dividend tax, 1915 adjustment.....		200 00
Reimbursement for mains retired.....		191 05
Minor items .....		182 15
Total .....		\$678,474 63
Dividends, 1 per cent on \$2,000,000 capital stock.....	\$20,000 00	
Bad debts written off.....	2,658 49	
Adjustment of charge for lighting public buildings to 75-cent basis, July 1, 1911, to Dec. 31, 1915.....	2,962 28	
Fixed capital retirements.....	809 56	
Minor items .....	658 76	
Total deductions .....		27,089 09
Surplus, December 31, 1916.....	<sup>18</sup> \$651,385 54	

**Municipal Street Lighting.**—Number of lamps (60-candle power, mantle), 5,231; hours burning per year (city schedule), 3,950; gas per lamp hour, 3.5 cu. ft.; consumption for year, 79,538,368 cu. ft.; revenue at 75 cents per M cu. ft., \$118,-601.17.

**Sale of Residuals and By-products.**—For details, see Table IX.

**Operating Expenses.**—For details, see Table XXXV-B.

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 31, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas" and concurrent credit to "Accrued amortization of capital" of 8 cents per M cu. ft. of gas sold [less cost of actual repairs].

Under date of July 31, 1916, a new rule making the charge 11½ cents instead of 8 cents was filed to take effect July 1; it was actually put into effect June 1.

<sup>18</sup> Overstated by \$61,577.22. See note 15.

## Kings County Lighting Company

CLASS OF TAX	Taxes			
	Amount of levy	Charged to income	Amount paid	Due and unaid
Land .....	\$9,786 40	\$9,786 40	\$4,893 20	\$4,893 20
Improvements on land.....	26,434 72	26,434 72	13,217 36	13,217 36
Special franchise .....	35,095 42	35,095 42	17,547 71	17,547 71
Gross earnings, state .....	3,759 05	3,759 05	3,663 90	.....
Excess dividends, state.....	.....	.....	1,500 00	.....
Federal income .....	900 00	900 00	1,017 20	.....
<b>Total .....</b>	<b>\$75,975 59</b>	<b>\$75,975 59</b>	<b>\$41,839 37</b>	<b>\$35,658 27</b>

**Uncollectible Bills.**— Number of uncollectible accounts, 8,008; amount, \$23,144.14. Deposits applied thereto: number, 2,172; amount, \$9,760; interest on deposits applied, \$831.12; recoveries, \$5,026.32; net amount charged to uncollectible bills, \$7,526.70.

**Rent Revenues.**— From City of New York, for dock, foot of 55th street, \$3,739.26; flat in office building, \$690.75; minor rents, \$200; total, \$4,630.01.

## MISCELLANEOUS INFORMATION

**Works and Holders.**— Number of water-gas sets, 5; total rated 24-hour capacity, 7,300 M cu. ft. (See Table II.) Number of gas holders, 4; total capacity, 2,700 M cu. ft. (See Table IV.) (For details of auxiliary works apparatus, see Table III.)

**Mains.**— Distribution pipe line: Length in feet, 991,343; laid within year, 16,551; taken up within year, 2,097; net increase during year, 14,454. Transmission pipe line: Length in feet, 12,789; no change during year. (See Table V.)

**Services.**— Number available at close of year, 18,006; added within year, 1,106; removed, 29; net increase during year, 1,077. (See Table VI.)

**Meters.**— Number of consumers' meters in service at close of year (excluding 1,489 set but locked), 31,898; increase, 2,973; number owned at close of year, 33,785; number bought, 3,120; retired, 7; net increase during year, 3,113. (See Tables VII and VIII.)

**Gas Made and Sold (cu. ft.).**— On hand at first of year, 2,152,000; made during year, 1,070,266,000; sold, 934,406,168; used by respondent, 4,458,200; unaccounted for, 131,447,632; on hand December 31, 1916, 2,106,000. (See Tables XI–XIII.)

**Materials and Residuals.**— Contract price of gas oil, 4.575 cents for 2,200,893 gallons (completion of contract for 7,000,000 gallons) and 5.375 cents for 2,221,813 gallons; undelivered December 31, 1916, 278,187 gallons. (For details of materials consumed, see Table IX.)

**Accidents.**— See Tables XXV–XXIX.

**Employees and Wages.**— Number of salaried officers, 4; total compensation during year, \$9,733.33. Number of all other employees second week in December, full-time, 181; part-time, 38; total compensation paid during year to officers and employees, \$193,815.48. (See Tables XXX–XXXIV.)

**Officers.**— President, F. M. Tait; Vice-President, T. E. Byrne; Secretary and Treasurer, W. M. Flook; Assistant Secretary, F. W. Fitch.

**Directors.**— C. K. G. Billings, F. M. Tait, G. O. Knapp, W. M. Flook, J. C. Brady.

**Main Business Office.**— 4802 New Utrecht avenue, Brooklyn, N. Y.

Report verified by W. M. Flook, Treasurer, April 18, 1917.

<sup>10</sup> Excludes \$595.80 paid for adjustments of prior years.

## LONG ACRE ELECTRIC LIGHT AND POWER COMPANY

**History.**—Incorporated April 24, 1903, under article 6 of the Transportation Corporations Law. An initial plant was installed in 1906. [It first supplied electric energy on March 17, 1908.]<sup>1</sup> It operates in the 19th ward of Manhattan, Second avenue, from 45th to 48th streets; but under its franchise it may operate in all the territory of Manhattan and the Bronx.<sup>2</sup>

[From March 22, 1906, to September 14, 1912, 490 shares (of 500 outstanding) stood in the name of G. E. Bauchle, trustee, at which latter date a new certificate for the entire outstanding stock was issued to Alex. P. Bartlett, William I. Kaufman and George P. Toby, trustees under mortgage of the Inter-City Power Company, dated September 1, 1912, which company holds the stock under option, the equitable owner being the Manhattan Transit Company.]<sup>3</sup>

**Stockholders and Members.**—Total voting power, 500; each holder of \$100 par value having one vote. [Votes cast at last reported general meeting, April 7, 1914, 500; all cast by H. S. Swift, in behalf of trustees.]<sup>4</sup>

**Important Changes during the Year.**—None.

## BALANCE SHEET

December 31, 1915 <sup>4</sup>	ASSETS SIDE	December 31, 1916	Increase or (D) decrease <sup>5</sup>
\$103,451 61	Cost of plant and equipment <sup>6</sup> .....	\$103,451 61	.....
1,030 20	Materials and supplies.....	1,877 34	\$347 14
684 98	Cash . . . . .	3,037 81	2,352 83
446 79	Accounts receivable . . . . .	691 57	244 78
500,000 00	Investments <sup>7</sup> . . . . .	500,000 00	.....
229 58	Special deposits . . . . .	229 58	.....
10,500 00	Prepayments . . . . .	.....	D 10,500 00
6,502 36	Suspense . . . . .	8,754 76	2,252 40
553,039 51	Deficit . . . . .	647,944 25	94,904 74
<u>\$1,175,885 03</u>	<u>Total . . . . .</u>	<u>\$1,265,486 92</u>	<u>\$89,601 89</u>

<sup>1</sup> Report of the company for 1915.

<sup>2</sup> [This franchise was granted by the city of New York on May 31, 1887, to the American Electric Manufacturing Company. It subsequently passed into the hands of the American Electric Illuminating Company; was sold by it at public auction to Martin F. Minturn for \$100, on December 4, 1897; and on March 21, 1906, was acquired by the respondent in exchange for \$500,000 bonds, the Manhattan Trust Company receiving \$50,000 stock for negotiating the sale.]

In 1908, the Long Acre Company sought the consent of the Commission to the issuance of \$10,000,000 preferred stock and the execution of a mortgage to secure \$50,000,000 bonds, of which \$12,000,000 was to be issued at once; by order of June 26, 1908 (Case 797), this application was denied. The matter was appealed, the Appellate Division of the Supreme Court reversing the Commission's order; the Court of Appeals, however, without passing on the case, dismissed, on procedural grounds, the Commission's appeal from the Appellate Division's decision. Whereupon the Commission held further hearings and on July 28, 1911, issued an order approving the issue of \$2,000,000 par value of common stock and the execution of a 50-year \$50,000,000 first mortgage to the Empire Trust Company, as trustee, said mortgage to secure 5 per cent bonds, maturing July 1, 1961, redeemable at 105; and granting authority for the issue of \$4,000,000 of these bonds. Pursuant to a writ of certiorari obtained by the New York Edison Company, the second determination of the Commission was also subjected to judicial review. It was affirmed by the Appellate Division; but on December 31, 1912, the Court of Appeals handed down a decision, reversing both the Appellate Division and the Commission, on the ground that the Long Acre had not first obtained the permission and approval of the Commission with respect to the construction of its plant. On January 21, 1913, the respondent renewed its petition and by order of March 5, 1913 (Case 1624), the Commission approved the construction of an electric plant and authorized the issuance of \$2,000,000 common stock, \$4,000,000 5 per cent bonds and the execution of the \$50,000,000 mortgage described above. The authority so granted to issue securities was not exercised before December 31, 1916. From documents on file with the Public Service Commission.]

<sup>3</sup> From documents on file with the Public Service Commission.

<sup>4</sup> Not reported in 1916; items taken from 1915 report and re-classified to conform to the schedule used in 1916.

<sup>5</sup> Computed by the Bureau of Statistics.

<sup>6</sup> ["Fixed capital, Dec. 31, 1908," \$90,737.04; fixed capital installed since 1908, \$12,714.57 — Report of company for 1915.]

<sup>7</sup> [Public Service Telephone Company ad interim certificates for 5 per cent 30-year gold bonds — Report of the company for 1915.]

## Long Acre Electric Light and Power Company

BALANCE SHEET — *Concluded*

December 31, 1915 <sup>a</sup>	LIABILITIES SIDE	December 31, 1916	Increase or (D) decrease <sup>b</sup>
\$500,000 00	Funded debt .....	\$500,000 00	.....
390,194 68	Bills payable .....	478,794 68	\$88,600 00
141,984 52	Accounts payable .....	143,836 17	1,851 65
6,570 44	Taxes accrued .....	8,753 24	2,182 80
34,166 65	Interest accrued on funded debt.....	4,166 67	D 29,999 98
44,659 46	Interest accrued on unfunded debt...	71,626 88	26,967 42
8,309 28	Reserve: Accrued amortization of capital .....	8,309 28	.....
50,000 00	Capital stock .....	50,000 00	.....
<b>\$1,175,885 03</b>	<b>Total .....</b>	<b>\$1,265,486 92</b>	<b>\$89,601 89</b>

*Securities*

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage 4 % gold bonds	First mortgage 5 % gold bonds
Nominal date of issue.....	April 23, 1903	[Oct. 15, 1906]	[July 1, 1911]
Date of maturity.....	.....	Oct. 15, 1956	July 1, 1961
Interest, rate and dates.....	.....	4 %, Apr. & Oct.	5 %, Jan. & July
Denominations .....	1 share = \$100	[\$1,000 00]	.....
Authorized by company.....	\$2,500,000 00	\$1,000,000 00	\$50,000,000 00
Actually issued and outstanding....	50,000 00	500,000 00	.....
Cash realized .....	( <sup>c</sup> )	( <sup>c</sup> )	.....
Interest accrued and dividends de- clared .....	.....	20,000 00	.....
Interest charged to income.....	.....	20,000 00	.....
Interest and dividends paid.....	.....	50,000 00	.....
Interest and dividends not due.....	.....	4,166 67	.....

## INCOME STATEMENT

	Net amount for year	Increase or (D) decrease <sup>b</sup>
Operating revenue — sales of electricity:		
Commercial lighting — average price, 6.91c.....	\$2,674 53	\$98 89
Commercial power — average price, 6.59c.....	495 22	D 25 58
<b>Total operating revenue.....</b>	<b>\$3,169 75</b>	<b>\$73 31</b>
Operating expenses:		
Production expenses:		
Power plant labor.....	\$6,684 84	\$1,403 94
Fuel for steam .....	3,279 21	2,919 73
Fuel for producer gas.....	1,346 94	375 67
Water for steam power.....	464 05	72 65
Lubricants for power.....	1,131 73	143 27
Station supplies and expenses.....	372 58	147 31
Repairs of power plant buildings.....	1,010 80	1,010 80
Repairs of furnaces, boilers and accessories.....	2,640 61	2,543 25
Repairs of steam engines and equipment.....	366 85	12 29
Repairs of gas producers.....	1,865 32	101 77
Repairs of electric generators.....	222 35	D 121 01
Repairs of miscellaneous equipment.....	.....	D 50 50
Steam from other sources.....	.....	D 1,650 00
Electric energy from other sources <sup>10</sup> .....	18,000 00	9,000 00
<b>Total production expense.....</b>	<b>\$37,385 28</b>	<b>\$15,909 17</b>

<sup>a</sup> [Capital stock and \$500,000 of bonds given in payment for electrical franchise granted by the common council of the City of New York, June 13, 1887. See footnote 2.]

<sup>b</sup> Computed by the Bureau of Statistics and Accounts.

<sup>10</sup> Represents amount paid by respondent to Hudson and Manhattan Railroad Company in accordance with terms of an agreement with that company which became effective July 1, 1915, but no current had actually been taken thereunder prior to the close of the year.

# ABSTRACTS OF COMPANY RETURNS

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## Long Acre Electric Light and Power Company

### INCOME STATEMENT—*Concluded*

	Net amount for year	Increase or (D) decrease*
<b>Distribution expenses:</b>		
Setting and removing meters and transformers...	\$53 35	\$47 35
Repairs of electric services.....	171 75	171 75
Electric meter operation .....	46 15	D 3 30
<b>Total distribution expenses.....</b>	<b>\$271 25</b>	<b>\$215 80</b>
<b>Utilization expenses:</b>		
Commercial arc labor.....	\$312 59	D \$35 39
Commercial arc repairs.....	22 13	D 72 04
Commercial incandescent renewals.....	276 01	77 81
Inspection of consumers' premises.....	11 25	11 25
<b>Total utilization expenses.....</b>	<b>\$621 98</b>	<b>D \$18 37</b>
<b>Commercial expenses: Administration.....</b>	<b>\$1 59</b>	<b>\$1 59</b>
<b>General and miscellaneous expenses:</b>		
Salaries and expenses of general officers.....	\$1,290 50	\$288 75
Salaries and expenses of office clerks.....	632 52	632 52
General office supplies and expenses.....	13 23	D 2 62
Miscellaneous general expense.....	599 36	391 62
Insurance . . . . .	849 42	D 64 00
Accidents and damages.....	6 00	6 00
General stationery and printing.....	23 90	23 90
Inventory adjustments .....		150 51
<b>Total general and miscellaneous expenses....</b>	<b>\$3,414 93</b>	<b>\$1,426 68</b>
<b>Total operating expenses.....</b>	<b>\$41,695 03</b>	<b>\$17,534 87</b>
<b>Taxes . . . . .</b>	<b>2,212 91</b>	<b>574 13</b>
<b>Subway rents . . . . .</b>	<b>5,059 78</b>	<b>.....</b>
<b>Total expenses, taxes, etc.....</b>	<b>\$48,967 72</b>	<b>\$18,109 00</b>
<b>Loss from electric operations.....</b>	<b>\$45,797 97</b>	<b>\$18,035 69</b>
<b>Income from other operations.....</b>	<b>1,369 01</b>	<b>1,294 01</b>
<b>Total operating loss.....</b>	<b>\$44,428 96</b>	<b>\$16,741 68</b>
<b>Non-operating income .....</b>	<b>.....</b>	<b>D 2 90</b>
<b>Gross loss . . . . .</b>	<b>\$44,428 96</b>	<b>\$16,744 58</b>
<b>Deductions: Interest on bonds, \$20,000; other interest, \$26,967.44; rents, \$3,600.....</b>	<b>50,567 44</b>	<b>4,926 43</b>
<b>Net corporate loss for the year.....</b>	<b>\$94,996 40</b>	<b>\$21,671 01</b>
<b>Deficit at beginning of year.....</b>	<b>553,039 51</b>	
<b>Surplus adjustments—additions . . . . .</b>	<b>91 66</b>	
<b>Deficit at close of year.....</b>	<b>\$647,944 25</b>	

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to

\* Computed by the Bureau of Statistics and Accounts.

**Long Acre Electric Light and Power Company**

the account "General Amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. This company has not filed with the Commission any rule of depreciation.

Since 1913, no provision for depreciation has been made, as required in the Uniform System of Accounts. Prior to 1913 the company made charges to General Amortization and concurrent credits to Accrued Amortization of Capital on the basis of 10 per cent per annum of its depreciable property.

**MISCELLANEOUS INFORMATION**

**Power Plant.**—Located at No. 237 East 47th street. Station capacity, 190 kws.

**Steam Engine.**—One single cylinder, Erie-Ball auto, belt driven, 240 R. P. M. 75 H. P.

**Gas Engines.**—Two direct-drive Diesel fuel oil engines; 250 R. P. M. 75 H. P.

**Generators, D. C.**—Two 60 kw. direct connected; one 40 kw. belt connected and one 30 kw. belt connected.

**Other Station Equipment.**—Three generator panels, one 60 kw. and two switch panels, 150 kw.

**Transmission and Distribution System.**—Underground low tension mains, 782 ft.; overhead low tension mains, 60 ft.; No. 6-120 volt wire, 120 ft.; No. 0-120 volt cable, 345 ft.; 400,000 C. M. 120 volt cable, 1,218 ft.; 22 No. 4 services, 440 ft.

**Meters.**—In use by consumers at close of year, 14.

**Electric Current Generated and Sold (kw. hrs.).**—Generated, D. C., 185,423; sold to public, 46,179.

**Franchise Requirements.**—The company shall furnish free to the city one full arc light for every 50 furnished to other consumers. Also for any permit to open the streets the company shall pay one cent per lineal foot of streets occupied under such permit.

**Accidents.**—None with disability.

**Employees and Wages.**—Officers, only part time. Number of all other employees, end of year, 12; total compensation paid to employees during year, payroll, \$8,091.25.

**Officers.**—President, Philip G. Gossler; Vice-President, H. L. Denny; Secretary and Treasurer, F. B. Lasher; General Counsel, Simpson, Thatcher & Bartlett; General Manager or Superintendent, Charles Gast.

**Directors.**—A. B. Leach, P. G. Gossler, George P. Toby, F. B. Lasher, Pliny Fisk, H. L. Denny, F. W. Walz.

**Main Business Office.**—No. 62 Cedar street, New York, N. Y.

Report verified by F. B. Lasher, Treasurer, April 14, 1917.

**NEW AMSTERDAM GAS COMPANY**

The report of this company combines with it the report of the East River Gas of Long Island City [whose properties have been in fact, though not in law, merged with those of the New Amsterdam Gas Company. See *addendum*.]

The New Amsterdam Gas Company, Equitable Gas Light Company of New York and New York and East River Gas Company were consolidated on March 4, 1898, to form the present New Amsterdam Gas Company. Gas service by the consolidated company was first supplied on that date.

The company supplies water gas in the Borough of Manhattan from Canal street to 137th street, North river to East river, and in the Borough of Queens, First ward [under the name of East River Gas Company of Long Island City], and also has the right to operate in any territory on Manhattan island and in the Borough of The Bronx.

The company controls through title to all or to a majority of the capital stock the Central Union Gas Company, East River Gas Company of Long Island City, New York Carbide and Acetylene Company [Inchoate] and, indirectly, Northern Union Gas Company. (See *Miscellaneous Investments*.)

**New Amsterdam Gas Company**

Stock control of the New Amsterdam Gas Company was acquired July 23, 1900 by the Consolidated Gas Company. On December 31, 1916, the Consolidated Gas Company was the holder of record of 81,377 shares of respondent's common stock and 72 582 shares of its preferred stock.<sup>1</sup>

*Stockholders and Members.*—Total voting power of all members, 211,650, each holder of \$100 par value of stock having one vote. Total number of stockholders, December 31, 1916, 21, of whom 20, controlling 211,522 votes, were residents of New York State. Votes cast at last general meeting, March 2, 1916, 189,520, of which M. M. Graham cast 50 in behalf of himself and 18,618 in behalf of other members; L. B. Gawtry, 153,959, in behalf of Consolidated Gas Company; Benjamin Whiteley, 16,793, and George H. Church, 100, each in behalf of himself.

*Important Changes during the Year.*—The Astoria tunnel, extending from Astoria, L. I., to East 132d street, Borough of The Bronx, was turned over to respondent by the contractor, The Astoria Light, Heat and Power Company, during the year and its cost has been included in fixed capital. Lease of building at No. 22 East 22d street was surrendered November 1, 1916. Lease of property at No. 281 Lenox avenue was renewed from May 1, 1916, to May 1, 1918, at \$1,800 per annum. Lease with Consolidated Gas Company for floor space in building at No. 130 East 15th street was renewed from March 1, 1916, to March 1, 1917, at a rental of \$14,000 per annum. The purchase money mortgage of the Equitable Gas Light Company was reduced on February 1, 1916, from \$100,000 to \$78,000. No new powers or franchises were acquired.

**BALANCE SHEET**

December 31, 1915		December 31, 1916	Increase or (D) decrease
	<b>ASSETS SIDE</b>		
\$88,056 45	Cash .....	\$205,813 67	\$117,757 22
69,556 69	Accounts receivable from City of New York (for gas) .....	47,283 71	D 22,272 98
109,445 18	Consumers' accounts receivable .....	139,203 11	29,757 98
<sup>2</sup> 78,223 14	Accounts receivable from associated companies .....	159,051 19	80,828 05
<sup>2</sup> 50,280 99	Other accounts receivable .....	41,180 69	D 9,100 30
<sup>2</sup> 4,008 48	Interest and dividends receivable .....	1,571 40	D 2,437 08
2,325 80	Prepayments .....	547 02	D 1,778 78
844,223 65	Materials and supplies .....	303,075 33	D 41,148 32
8,300 00	Stocks of associated companies .....	8,300 00	.....
1,975 00	Other investment securities .....	1,975 00	.....
486,991 44	Real estate and other miscellaneous investments .....	493,359 92	6,368 48
40,300,046 71	"Fixed Capital, Dec. 31, 1908" <sup>3</sup> .....	40,246,958 37	D 53,088 34
977,267 56	Fixed capital installed since 1908 .....	6,406,386 91	5,429,119 35
41,277,314 27	Total fixed capital (without deduction of depreciation) .....	46,653,345 28	5,376,031 01
16,500 00	Temporary advances to associated companies .....	16,500 00	.....
41,043 84	Accrued amortization <sup>4</sup> .....	41,043 84	.....
3,995 44	Other suspense <sup>5</sup> .....	3,420 60	D 574 84
<u>\$42,582,240 32</u>	<b>Total .....</b>	<u>\$48,115,670 76</u>	<u>\$5,533,430 44</u>

<sup>1</sup> [The Consolidated Gas Company reports in addition ownership of 40,165 shares of common stock and 17,331 shares of preferred stock representing certificates not in its own name.]

<sup>2</sup> [The figures here reported do not agree with those published in 1915 on account of changes subsequently made by the company.]

<sup>3</sup> Includes securities acquired through consolidation. See note 20, page 482.

<sup>4</sup> [Represents the excess of actual cost over estimated cost of repairs for the years 1909-1914, inclusive.]

<sup>5</sup> [Includes \$1,414.90, representing reacquired securities in the hands of the treasurer (fractional bond scrip, \$1,087; fractional stock scrip, \$327.90). Such securities should not be so reported nor included under stocks and bonds outstanding.]



New Amsterdam Gas Company			
BALANCE SHEET — Concluded			
December 31, 1915	LIABILITIES SIDE	December 31, 1916	Increase or (D) decrease
\$265,369 45	Taxes accrued <sup>6</sup> .....	\$478,360 33	\$212,990 88
100,000 00	Matured funded debt unpaid.....	78,000 00	D 22,000 00
800,000 00	Bills payable — due on demand.....	800,000 00	.....
316,492 12	Consumers' deposits .....	317,473 28	981 16
493,915 65	Accounts payable to associated com- panies .....	479,665 65	D 14,250 00
219,627 09	Miscellaneous accounts payable.....	188,767 03	D 30,860 06
58,333 34	Interest accrued on funded debt.....	58,333 34	.....
24,043 22	Interest accrued on unfunded debt <sup>6</sup> ..	47,177 40	23,134 18
21,919 52	Other unfunded debt.....	16,041 53	D 5,877 99
19,135,000 00	Mortgage bonds <sup>10</sup> .....	19,135,000 00	.....
.....	Construction advances owing to asso- ciated companies .....	5,224,598 72	5,224,598 72
3,112,346 75	Reserve for contingency.....	3,275,694 28	163,347 53
56,078 75	Reserve for renewals and replacements — plant withdrawn from service <sup>6</sup> ..	114,073 05	57,994 30
131,702 99	Casualties and insurance reserve....	138,071 47	6,368 48
9,000,000 00	Preferred stock <sup>10</sup> .....	9,000,000 00	.....
12,165,000 00	Common stock <sup>10</sup> .....	12,165,000 00	.....
3,317,588 56	Corporate deficit .....	3,400,585 32	82,996 76
<u>\$42,582,240 32</u>	<u>Total .....</u>	<u>\$48,115,670 76</u>	<u>\$5,533,430 44</u>

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places <sup>11</sup> ..	\$14,423,660 23	\$14,120,975 23
Real property in streets — tangible.....	6,832,598 21	6,832,598 21
Intangible property, excluding franchises.....	.....	13,707,141 04
Tangible personal property.....	1,738,494 36	1,738,494 36

Assessed valuation for 1916 taxes:	Borough of Manhattan	Borough of Queens
Real property outside streets and public places:		
Land .....	\$1,620,000 00	\$596,500 00
Improvements .....	950,000 00	2,183,400 00
Real property (tangible and intangible) in streets.	3,104,340 00	1,181,030 00

DETAILS OF ASSETS AND LIABILITIES

“Fixed Capital, December 31, 1908”

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Franchise and property.....	\$36,913,536 49	\$42,355 85	\$36,871,180 64
New street mains.....	928,326 04	6,644 88	921,681 16
New services .....	56,738 68	435 00	56,303 68
New meters .....	42,400 53	501 47	41,899 06
Gas stoves, rental.....	14,962 57	.....	14,962 57
Meter connections .....	27,055 11	2,182 16	24,872 95
Horses and wagons.....	1,675 86	.....	1,675 86

<sup>6</sup> See note 53, page 488.

<sup>7</sup> [The figures here reported do not agree with those published in 1915 on account of a correction made by the company, transferring \$350,000 from Bills payable—due on demand to Accounts payable to associated companies.]

<sup>8</sup> See *Depreciation*, page 487.

<sup>10</sup> See note 5, page 479.

<sup>11</sup> Including contents of buildings.



## New Amsterdam Gas Company

*"Fixed Capital, December 31, 1908"—Concluded*

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Tools and implements.....	\$911 92	\$227 98	\$683 94
Office furniture and fixtures.....	1,216 84	.....	1,216 84
Additions, No. 1.....	978,153 39	.....	978,153 39
Additions, No. 2.....	1,385,069 28	741 00	1,334,328 28
<b>Total</b> .....	<b>\$40,300,046 71</b>	<b>\$53,088 34</b>	<b>\$40,246,958 37</b>

*Fixed Capital Installed since December 31, 1908*

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
<b>Land devoted to gas operations:</b>				
Occupied by gas works.....	\$5,350 00	.....	.....	\$5,350 00
"Improvements to real estate" <sup>12</sup>	1,236 85	.....	.....	14,175 63
Other land .....	49,225 00	.....	.....	49,225 00
General structures .....	<sup>13</sup> 7,590 57	.....	.....	<sup>14</sup> 25,534 12
General equipment .....	<sup>15</sup> 7,296 23	.....	\$1,005 05	43,644 52
Works and station structures.....	.....	.....	.....	13,560 03
Holders .....	.....	.....	.....	89 87
Furnaces, boilers and accessories..	.....	.....	.....	8,328 54
Steam engines .....	.....	.....	.....	637 29
Miscellaneous power plant equip- ment .....	.....	.....	.....	81 81
Water gas sets and accessories....	.....	.....	.....	1,182 86
Accessory equipment at works....	200 00	.....	2,106 75	14,851 33
Trunk lines and mains.....	52,292 52	.....	2,877 12	404,027 16
Gas services .....	12,141 09	.....	.....	112,026 90
Gas meters .....	31,349 48	.....	775 55	246,990 00
Gas engines and appliances.....	22,326 78	.....	.....	125,353 94
Gas tools and implements.....	1,919 92	.....	1,844 90	4,615 36
Gas laboratory equipment.....	.....	.....	.....	194 91
Other tangible gas capital.....	<sup>16</sup> 4,202 57	.....	<sup>16</sup> 659 56	23,222 28
Engineering and superintendence..	978 66	.....	.....	978 66
"Astoria Tunnel" <sup>17</sup> .....	5,242,278 61	.....	.....	<sup>18</sup> 5,312,316 70
<b>Total</b> .....	<b>\$5,438,388 28</b>	<b>.....</b>	<b>\$9,268 93</b>	<b>\$6,406,386 91</b>

<sup>12</sup> Assessments made by City of New York for paving, etc.<sup>13</sup> Consists of tunnel head house, East 71st street, \$5,943.20; Ravenswood tunnel, iron ladders and landings, \$1,109.77; Ravenswood tunnel, mains, \$537.60.<sup>14</sup> Includes \$417.42 transferred by the company to this account from Miscellaneous construction expenditures, where it was included in 1915.<sup>15</sup> Consists of stable equipment—horses, wagons and harness, \$1,992.65; stable equipment—automobiles, \$798.03; office equipment—furniture and fixtures, \$4,505.55.<sup>16</sup> Meter cocks and connections.<sup>17</sup> Following is an analysis of the cost of the Astoria tunnel to December 31, 1916:  
Preliminary work, \$39,336.53.

Tunnel construction: Engineering expense, \$201,598.87; office expense, \$129,224.05; sundry expense, \$631,281.77; plant and equipment, \$391,089.46; tunnel shaft—Astoria end, \$496,596.82; tunnel shaft—Bronx end, \$228,494.12; tunnel, \$1,398,038.20; miscellaneous items, \$190,283.81; 48-inch connecting main, \$18,457.30; taxes during construction, \$70,228.24; interest during construction, \$746,202.01; total, \$4,501,494.65.

Contents and operating plant: Engineering expense, \$21,810.19; office expense, \$27,696.55; sundry expense, \$77,573.34; plant and equipment, \$17,041.68; pipe in tunnel—6-foot pipe, \$346,728.24; pipe in Astoria shaft—6-foot pipe, \$26,612.20; pipe in Bronx shaft—6-foot pipe, \$33,613.93; steel plating and braces, \$50,150.11; electric wiring, \$11,180.92; Astoria head house and contents, \$28,774.58; Bronx head house and contents, \$19,789.53; drainage pumps, \$11,616.26; ventilating system, \$13,190.04; miscellaneous items, \$85,678.00; total, \$771,485.52.

<sup>18</sup> Includes \$70,038.09 transferred by the company to this account from Taxes during construction (\$65,905.19) and interest during construction (\$4,132.90), where it was included in 1915.

New Amsterdam Gas Company

*Land Acquired during the Year and Devoted to Gas Operations.*—North side of East 132d street, 218.69 ft. east of Locust avenue, Borough of The Bronx, actual money cost and amount at which carried on books, \$4,500. Winthrop avenue, Borough of Queens, actual money cost and amount at which carried on books, \$850. Borough of Queens, between Broadway and Graham avenue and Sixth and Seventh avenues, actual money cost and amount at which carried on books, \$49,225.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Amount charged to renewals and replacements — plant withdrawn from service
Pump — general . . . . .	1	\$2,108 75	\$200 00	\$1,906 75
Street mains (miles) . . . . .	1.66	9,522 00	3,130 88	6,391 14
Gas services . . . . .	581	7,467 50	.....	7,467 50
Gas meters . . . . .	1,562	8,524 02	.....	8,524 02
Tunnel head house and ladders, Ravenswood tunnel . . . . .	—	2,650 00	.....	2,650 00
Tools and implements . . . . .	—	2,072 88	306 45	1,766 43
General equipment . . . . .	3	1,005 05	200 00	805 05
Coal pocket . . . . .	1	741 00	400 00	341 00
Meter cocks and connections . . . . .	6,081	6,268 07	553 81	5,714 26
Total . . . . .	—	\$40,357 27	\$4,791 12	\$35,566 15

Miscellaneous Investments <sup>20</sup>

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Stocks of associated companies</i>				
Municipal Ltg. Co., Inc.....	\$8,300 00	May 17, 1915	\$8,300 00	.....
E. R. Gas Co. of L. I. City.....	1,000,000 00	(20)	(20)	.....
Central Union Gas Co.....	3,500,000 00			
Northern Union Gas Co.....	740,000 00			
N. Y. Carbide & Acetylene Co..	7,000,000 00			
<i>Other investment securities</i>				
City of New York, bonds, 4½%	2,000 00	March 20, 1913	1,975 00	\$85 00
<i>Other miscellaneous investments</i>				
N. Y. Edison Co., bond and mortgage matured 1907; in- terest 5%, July and Dec....	357,011 74	June, 1905	357,011 74	17,850 53
Fire insurance participation certificates, interest 3%, Jan.	136,348 18	(21)	136,348 18	4,090 45
Total . . . . .	\$12,743,659 92	_____	<sup>22</sup> \$503,634 92	\$22,026 03

*Bills and Accounts Receivable from Associated Companies.*<sup>23</sup>—Advances: Municipal Lighting Company, Inc., \$16,500; interest accrued during year, \$990; received, \$990.24. Current accounts receivable: Central Union Gas Company, \$62,804.50; Standard Gas Light Company, \$3,617.69; Astoria Light, Heat and Power Company, \$50,892.13; New York Edison Company, \$89.98; Consolidated Telegraph and Electrical Subway Company, \$1,233.32; New York Mutual Gas Light Company, \$4,588.66;

<sup>19</sup> All free, except the bonds of the City of New York, which are deposited as security with the city comptroller.  
<sup>20</sup> Acquired through consolidation and carried on books as part of fixed capital ["Franchises and property"] without separate valuation.  
<sup>21</sup> Various dates.  
<sup>22</sup> See note 20.  
<sup>23</sup> There is also included under Interest and dividends receivable the following from associated companies: New York Edison Company, \$1,487.55; Municipal Lighting Company, Inc., \$83.85; total, \$1,571.40.

## New Amsterdam Gas Company

Consolidated Gas Company, \$38,106.68; Northern Union Gas Company, \$1,669.82; Municipal Lighting Company, Inc., \$52.60; New York and Queens Electric Light and Power Company, \$663.87; New York and Queens Gas Company, \$331.94; total, \$159,051.19.

*Prepayments.*—Insurance, \$547.02.

## Materials and Supplies

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal (gross tons).....	26.53	\$2.756	\$73 13
Anthracite coal (gross tons).....	33,043.96	5.065	167,381 51
Gas oil (gallons).....	1,208,276	.03037	36,704 42
Coke (net tons) .....	84.32	2.656	223 98
Water-gas tar (gallons).....	144,615	.02	2,892 30
Purifying materials .....	_____	_____	13,351 10
Cast-iron pipes and fittings.....	_____	_____	25,023 46
Gas appliances .....	_____	_____	26,458 36
Storehouse .....	_____	_____	30,302 23
Stationery .....	_____	_____	664 84
<b>Total</b> .....	_____	_____	<b>\$303,075 33</b>

*Suspense.*—Snare and Triest Company (to be classified in 1917), \$2,005.70; securities in hands of treasurer, <sup>24</sup>\$1,414.90; total, \$3,420.60.

## Funded Debt

PARTICULARS OF FUNDED DEBT	Equitable Gas Light Co. 1st cons. mtg.	New York & East River Gas Co. 1st mtg.	New York & East River Gas Co. 1st cons. mtg.	New Amster- dam Gas Co. 1st cons. mtg.	Equitable Gas Light Co. purchase money mtg. <sup>25</sup>
Nominal date of issue.....	Mar. 1, 1892	Jan. 1, 1894	Jan. 1, 1895	Jan. 1, 1898	July 12, 1887
Date of maturity.....	Mar. 1, 1932	Jan. 1, 1944	Jan. 1, 1945	Jan. 1, 1948	May 1, 1898
Interest, rate and dates.....	5%, M. & S.	5%, J. & J.	5%, J. & J.	5%, J. & J.	4½%, F. & A.
Denominations.....	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00	\$100,000 00
Authorized by company.....	4,000,000 00	3,500,000 00	5,000,000 00	20,000,000 00	100,000 00
By public authority.....	3,500,000 00	3,500,000 00	1,500,000 00	10,635,000 00	100,000 00
Only nominally issued.....	.....	.....	.....	865,000 00	.....
Held free.....	.....	.....	.....	865,000 00	.....
Actually issued prior to year..	3,500,000 00	3,500,000 00	1,500,000 00	10,635,000 00	100,000 00
Cash realized.....	( <sup>26</sup> )	( <sup>26</sup> )	( <sup>26</sup> )	( <sup>26</sup> )	( <sup>26</sup> )
Property consideration... }					
Reacquired and retired, etc....	.....	.....	.....	.....	22,000 00
Actually outstanding.....	3,500,000 00	3,500,000 00	1,500,000 00	<sup>27</sup> 10,635,000 00	78,000 00
Interest accrued.....	175,000 00	175,000 00	75,000 00	531,750 00	3,592 50
Interest charged to income....	175,000 00	175,000 00	75,000 00	531,750 00	3,592 50
Interest paid.....	175,000 00	175,000 00	75,000 00	531,750 00	4,005 00
Interest not due.....	58,333 34	.....	.....	.....	1,462 50
Trustees under mortgages.....	Central Trust Co.	Guaranty Trust Co.	Knickerbocker Trust Co.	Central Trust Co.	.....

*Capital Stock.*—Preferred: Authorized by company's charter, 100,000 shares of \$100 par value each; issued and outstanding, 90,000 shares of a par value of <sup>28</sup>\$9,000,000. Common: Authorized by company's charter, 130,000 shares of \$100 par value each; issued and outstanding, 121,650 shares of a par value of <sup>28</sup>\$12,165,000. No dividends were declared or paid during the year. All stock was issued directly for the plant and property, and securities of other companies.

*Bills and Accounts Owning to Associated Companies.*—Working advances: Central Union Gas Company, due at close of year, demand note, \$800,000; interest at 6 per

<sup>24</sup> See note 5, page 479.

<sup>25</sup> Covering the company's property at 42d and 43d streets, First avenue and East river.

<sup>26</sup> The cash actually realized on bonds is unknown. The stock and bonds of this company were issued in exchange for the capital stock, securities and properties of pre-existing corporations, including any cash on hand.

<sup>27</sup> [Improperly includes \$1,087 bond scrip in hands of respondent's treasurer.]

<sup>28</sup> [\$100 preferred stock scrip and \$227.90 common stock scrip in hands of respondent's treasurer are improperly included in stocks outstanding.]

## New Amsterdam Gas Company

cent accrued and paid, \$48,000. Construction advances: Astoria Light, Heat and Power Company, due at close of year, \$5,224,598.72; interest accrued during year, \$300,999.52, paid, \$274,876.53. Accounts payable: Consolidated Gas Company, \$132,907.69 (interest accrued, \$6,555.34, paid, \$5,999.19); Astoria Light, Heat and Power Company, \$30,214.54; New York Mutual Gas Light Company, \$8,146.12; Standard Gas Light Company, \$7,352.09; Northern Union Gas Company, \$437.50; Municipal Lighting Company, Inc., \$413; New York Edison Company, \$191.11; New York and Queens Electric Light and Power Company, \$3.60; Central Union Gas Company, due at close of year, \$300,000; advanced during year, \$100,000; repaid during year, \$150,000; interest at 6 per cent accrued and paid, \$17,368.87; total, \$479,665.65.

*Consumers' Deposits.*—At beginning of year, \$316,492.12; added during year, \$102,376; refunded by cash, \$87,684.25; refunded by credits to consumers' accounts, \$13,710.59; balance at close of year, \$317,473.28; interest accrued and paid, \$12,072.24. For number of deposits, see Table XL.

*Miscellaneous Accounts Payable.*—Due consumers on account of 20-cent repayments, \$80,051.23; oil bills, \$62,949.93; coal bills, \$7,879.50; sundry miscellaneous accounts, \$37,886.37; total, \$188,767.03.

*Taxes Accrued.*—See schedule supporting Income Statement.

*Other Unfunded Debt.*—Water accrued, \$4,190.96; general suspense, items applicable to 1916, bills for which are not yet in hand, \$11,850.57; total, \$16,041.53.

	Reserves			
	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Accrued amortization <sup>20</sup>	Dr. \$41,043 84	.....	.....	<sup>20</sup> Dr. \$41,043 84
Renewals and replacements—plant withdrawn from service <sup>20</sup>	56,078 75	\$98,008 52	<sup>21</sup> \$40,014 22	114,073 05
Contingency <sup>20</sup> .....	3,112,346 75	163,847 53	.....	3,275,694 28
Fire insurance participation .....	129,979 70	6,368 48	.....	136,348 18
Employees' insurance..	1,723 29	.....	.....	1,723 29

## INCOME STATEMENT

	M cu.ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease <sup>22</sup>
Operating revenue—sales of gas:				
Lighting municipal buildings.....	58,630.4	\$0.75	\$43,970 04	D \$1,363 77
Prepaid gas .....	346,843.4	.798	276,873 75	19,331 13
Commercial metered lighting..... <sup>23</sup>	2,778,986.9	.80	2,222,809 30	139,162 85
Other gas corporations.....	82,489.9	.50	41,244 95	1,900 25
Commissions on others' gas.....	—	—	<sup>24</sup> 42,438 61	11,733 49
Total sales .....	3,266,950.6	—	\$2,627,336 74	\$170,764 94
Miscellaneous revenue: Rent for gas appliances, \$75,587.23; gas merchandise and jobbing revenue, \$8,828.77; joint gas rent revenue, <sup>25</sup> \$819,006.39; interest on insurance participation certificates, \$4,454.42; minor real estate rents, \$10,900.....			918,776 81	503,912 70
Total operating revenue.....			\$3,546,113 55	\$674,677 64

<sup>20</sup> See *Depreciation*, page 487.

<sup>20</sup> Represents excess of actual cost over the estimated cost of repairs during the years 1909–1914, inclusive.

<sup>21</sup> Consists of fixed capital withdrawn, \$35,566.15; materials and supplies, \$3,722.24; sundry creditors, \$725.83.

<sup>22</sup> Some of the 1915 figures with which comparison is here made do not agree with those published in the 1915 Report on account of reclassifications made by the company.

<sup>23</sup> Includes 19.9 M cu. ft. at 80 cents (\$15.92) for private street lamps.

<sup>24</sup> Includes \$4,267 from Astoria Light, Heat and Power Company for gas enrichment. See also *Intercompany Purchases, Sales, etc.*

<sup>25</sup> See *Joint Facilities*.

New Amsterdam Gas Company  
INCOME STATEMENT — Continued

	Cents per M. cu. ft. <sup>36</sup>	Net amount for year	Increase or (D) decrease <sup>38</sup>
Operating expenses:			
Gas making labor.....	2.12	\$106,556 50	\$18,344 67
Boiler fuel .....	2.02	101,494 41	17,332 91
Generator fuel .....	7.00	351,786 74	91,011 78
Water gas oil.....	12.03	604,496 21	97,579 68
Other supplies and expenses.....	.89	44,865 29	2,626 61
Repairs at works.....	1.61	80,997 07	10,948 00
<b>Total works expense.....</b>	<b>25.67</b>	<b>\$1,290,196 22</b>	<b>\$237,843 65</b>
Less residuals produced .....	1.85	Cr. 92,661 69	26,737 35
<b>Net cost of gas in holder.....</b>	<b>23.82</b>	<b>\$1,197,534 53</b>	<b>\$211,106 30</b>
Deduct cost of gas made for associated com- panies at 23 cent average.....	—	Cr. 422,491 76	89,387 78
Add gas purchased from associated companies at 32 cent average.....	—	107,056 81	D 70,785 93
<b>Total production expenses.....</b>	<b>27.00</b>	<b>\$882,099 58</b>	<b>\$50,932 59</b>
Transmission and distribution.....	12.38	404,559 69	64,849 01
Commercial administration .....	5.07	165,525 36	6,588 67
Promotion of business.....	1.82	59,488 09	3,757 85
General (excluding depreciation).....	3.56	<sup>38</sup> 116,127 39	D 13,630 35
<b>Total of foregoing.....</b>	<b>49.83</b>	<b>\$1,627,800 11</b>	<b>\$112,497 77</b>
Renewals and replacements — plant withdrawn from service <sup>39</sup> . . . . .	3.00	93,008 52	5,960 25
<b>Total (including amortization)<sup>40</sup>.....</b>	<b>52.83</b>	<b>\$1,725,808 63</b>	<b>\$118,458 02</b>
Uncollectible revenue .....	.31	10,148 12	D 2,256 64
Tax accruals (corrected).....	11.86 <sup>40</sup> <sup>41</sup>	384,589 79	156,855 53
Joint facility rents.....	.91	<sup>38</sup> 29,706 65	26,096 75
Miscellaneous rents .....	.69	<sup>42</sup> 22,659 14	538 17
<b>Total expenses, taxes, etc.....</b>	<b>66.60</b>	<b>\$2,172,912 33</b>	<b>\$299,691 83</b>
<b>Operating income applicable to corporate property.....</b>		<b>\$1,373,201 22</b>	<b>\$374,985 81</b>
Non-operating revenue: Rent from New York Edison Co. for unimproved real estate, \$71,878.03; interest on investments, \$17,935.58; on award, property condemned by City of New York, \$2,310; on advances to Municipal Lighting Co., Inc., \$950 .....		\$93,113 61	\$24,819 02

<sup>36</sup> The ratios for net cost of gas in holder and preceding items are based on 5,026,450 M cu. ft. made; those for following items on 3,266,951 M cu. ft. sold.

<sup>37</sup> [The constituent items shown above were computed by the Bureau of Statistics and Accounts.]

<sup>38</sup> See note 42.

<sup>39</sup> [The company makes no charge to the operating expense account, General amortization. Instead it has included in operating expenses an unauthorized account, "Renewals and replacements — plant withdrawn from service" for which concurrent credit is made to "Renewals and replacements — plant withdrawn from service" reserve. See *Depreciation*, page 487.]

<sup>40</sup> [Taxes on bond interest (\$2,950.75) assumed by respondent, erroneously reported by the company under Tax accruals but properly chargeable to Other contractual deductions from income, are here transferred to Deductions from gross income.]

<sup>41</sup> See note 53, page 488.

<sup>42</sup> [These items have been charged to the account, General office supplies and expenses, as in 1915, but in its report to the Commission the company has shown them under Miscellaneous rents. The rents for furnished offices and office rooms in office buildings heated and lighted by the landlord are properly includible above under "General (excluding depreciation)." The other items should be shown here as Miscellaneous rents.]

<sup>43</sup> See note 32, page 484.

**New Amsterdam Gas Company**  
**INCOME STATEMENT — Concluded**

	Net amount for year	Increase or (D) decrease <sup>a</sup>
Non-operating revenue deductions: Rent expense, \$1,062.96; taxes, \$21,885.57 .....	\$22,948 53	\$4,329 95
Non-operating income .....	\$70,165 08	\$20,489 07
Gross corporate income.....	\$1,443,366 30	\$395,474 88
Deductions from gross income: Interest accrued on funded debt, \$956,750; on matured funded debt, \$3,592.50; on con- sumers' deposits, \$12,072.24; on taxes, \$23,546.68; on obliga- tions to associated companies, \$372,922.73; income tax on bond interest, <sup>a</sup> \$2,950.75 .....	1,371,834 90	309,660 29
Net corporate income (corrected) <sup>a</sup> .....	\$71,531 40	\$85,814 59

[Appropriations of net corporate income: "Contingency," \$163,347.53; "to employees for faithful and efficient service," \$7,687.29. See *Corporate Deficit*.]<sup>a</sup>

**CORPORATE DEFICIT**

	Amount
Deficit December 31, 1915.....	\$3,317,588 56
Appropriation to "Contingency" reserve <sup>a</sup> .....	163,347 53
Appropriations to employees for faithful and efficient service <sup>a</sup> .....	7,687 29
Amounts credited to other system companies for use of facilities, etc., from Oct. 1 to Dec. 31, 1915.....	89,311 86
Amount due Astoria Light, Heat and Power Company for interest on amount advanced for construction of Astoria Tunnel.....	69,286 58
Amount deducted by city in compromise agreement in settlement of gas bills from December, 1902 to November, 1909.....	45,654 90
Amount of 1912 franchise tax and interest thereon credited when cancelled in 1915 to Profit and loss instead of to Taxes during construction . . . . .	1,947 91
Bad debts written off.....	8,052 57
Total . . . . .	\$3,697,877 20
Balance for year transferred from income (corrected). . . . .	\$71,531 40
Amounts charged other system companies for use of facilities from October 1 to December 31, 1915.....	204,125 93
Amount of interest received from city on gas bills under compromise agreement of April, 1910.....	18,277 82
Amounts received from Lehigh & Wilkes Barre Coal Co., being the Pennsylvania state tax included in bills for coal from April 2, 1914 to May 31, 1915, said tax being declared unconstitutional.....	1,250 04
Amounts received from Williams & Peters and Lehigh Valley Coal Sales Co. on account of Pennsylvania state tax .....	2,106 69
Total credits .....	297,291 88
Deficit, December 31, 1916.....	\$3,400,585 32

<sup>a</sup> See note 32

<sup>a</sup> See note 40, page 485.

<sup>a</sup> [The company reports a net corporate loss for the year of \$99,503.42. See note 46.]

<sup>a</sup> [These appropriations reported by the company as deductions from gross income are here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly. See also *Depreciation*, page 487.]

<sup>a</sup> See note 46.

**New Amsterdam Gas Company**  
**Intercompany Purchases, Sales, Etc.**

	Quantity (M cu. ft.)	Average price (cents) <sup>48</sup>	Total	Credit to revenue	Charge or credit (Cr.) to expense
Sold, New York Mutual Gas Light Co. <sup>49</sup> .....	44,345.2	50	\$22,172 60	\$22,172 60	.....
Sold, Standard Gas Light Co. <sup>49</sup> .....	38,144.7	50	19,072 35	19,072 35	.....
Bought, New York Mutual Gas Light Co. <sup>49</sup> .....	85,794.5	50	42,897 25	.....	\$42,897 25
Bought, Standard Gas Light Co. <sup>49</sup> .....	46,768.	50	23,384 00	.....	23,384 00
<b>Total</b> .....				<b>\$41,244 95</b>	<b>\$66,281 25</b>
Transferred to Central Union Gas Co.....	1,513,375.	23.00	\$393,538 38	<sup>50</sup> \$35,776 22 Cr.	\$357,762 16
Transferred to Consoli- dated Gas Co.....	293,271.4	24.24	71,202 56	<sup>50</sup> 6,472 96 Cr.	64,729 60
Transferred from Consoli- dated Gas Co.....	198,055.	22.65	44,853 13	<sup>50</sup> Dr. 4,077 57	40,775 56

Gas enriched for Astoria Light, Heat & Power Co., 943,059.1 M cu. ft.; oil used, 1,579,445 gals.; amount credited to water gas oil, \$47,949.33; value of tar produced from oil used, \$5,279.35 (not credited to respondent's Residual produced); amount credited to Commission on others' gas, \$4,267.

**Joint Facilities and Arrangements.**<sup>51</sup> — Credited to The Standard Gas Light Company for the use of distributing system, \$5,424.36; credited to Consolidated Gas Company for use of distributing system, \$24,282.29. Total charge to Joint facility rents, \$29,706.65.

Charged to Astoria Light, Heat and Power Company: For use of Astoria tunnel, \$383,620.25; for use of Ravenswood tunnel, \$51,172.80; for use of 48- and 60-inch mains, \$60,127.26. Charged to Central Union Gas Company: For use of Astoria tunnel, \$98,864.71; for use of Ravenswood tunnel, \$13,188; for use of 48- and 60-inch mains, \$15,495.71; for use of manufacturing plant capacity, \$185,659.70. Charged to The Standard Gas Light Company: For use of Astoria tunnel, \$3,400.<sup>44</sup>; for use of Ravenswood tunnel, \$453.60; for use of 48- and 60-inch mains, \$532.<sup>47</sup>; for use of manufacturing plant capacity, \$6,490.95. Total, \$819,006.39 — credited to Joint gas rent revenue.

**Merchandise and Jobbing Revenue.** — Receipts from sale of merchandise and from jobbing, \$54,482.86; less cost of materials sold, \$43,880.50; gross profit, \$10,552.36; credit to expense account, work on consumers' premises, \$1,723.59; net profit credited to revenue, \$8,828.77.

**Sale of Residuals and By-products.** — See Table IX.

**Operating Expenses.** — For details, see Table XXXV-B.

**Depreciation.** — The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of

<sup>48</sup> The first four items are based on a gross price of 80 cents with allowance for cost of distribution, 30 cents; the last three on cost of labor and materials plus 10 per cent commission.

<sup>49</sup> Point of measurement of gas received and delivered is at consumers' meters.

<sup>50</sup> Represents commission of 10 per cent.

<sup>51</sup> [The accounting rules prescribed by the Commission define a joint facility as any plant or equipment maintained and (or) operated by one corporation for the benefit of itself and another or others under an arrangement for sharing the expense, taxes, etc., on the basis of the relative amounts of benefit to the several participants. This company does not report any segregation of rents received or paid into the constituent elements of expense, taxes and profits, but credits rents received to Joint gas rent revenue and charges rents paid to Joint facility rents.]



## New Amsterdam Gas Company

intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General Amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 1, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization — Gas" and concurrent credit to "Accrued Amortization of Capital" of 18.75 cents per M cu. ft. of gas sold. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account "Renewals and replacements — plant withdrawn from service" with 3 cents per M cu. ft. of gas sold and also charges an account "Contingency" with 5 cents per M cu. ft. of gas sold. Capital retirements are charged to the reserve "Renewals and replacements — plant withdrawn from service" instead of to the prescribed reserve "Accrued Amortization of Capital." The balance in the company's reserve "Accrued Amortization of Capital" represents merely the excess of the actual cost of repairs over the estimated cost for the years 1909–1914, inclusive. The company has discontinued making any charges or credits to this reserve.

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electrical corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electrical companies asked to be heard on their applications for modification of the rules, including that on depreciation (general amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, Advance Sheets for March and June, 1917.

Taxes				
CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid <sup>1</sup>
Real estate . . . . .	\$87,962 88	\$87,962 88	\$87,962 88	.....
Corporate real property <sup>2</sup> ....	190,974 90	190,974 90	.....	\$338,000 45
Special franchise . . . . .	<sup>3</sup> 68,207 98	<sup>3</sup> 68,207 98	49,603 35	121,998 44
Gross receipts, municipal.....	19,548 16	19,548 16	19,548 16	.....
Gross earnings, state.....	17,895 87	17,895 87	<sup>4</sup> 14,105 83	.....
Other taxes — federal <sup>5</sup> .....	2,950 75	2,950 75	2,950 75	.....
<b>Total operating . . . . .</b>	<b>\$387,540 54</b>	<b>\$387,540 54</b>	<b>\$174,170 97</b>	<b>\$459,998 89</b>
Real estate . . . . .	\$21,420 00	\$21,420 00	\$21,420 00	.....
Gross earnings . . . . .	465 57	465 57	<sup>4</sup> 844 26	.....
<b>Total non-operating...</b>	<b>\$21,885 57</b>	<b>\$21,885 57</b>	<b>\$22,264 26</b>	.....
<b>Total operating and non-operating . . . . .</b>	<b>\$409,426 11</b>	<b>\$409,426 11</b>	<b>\$196,435 23</b>	<b>\$459,998 89</b>

<sup>1</sup> Exclusive of accrued interest: on special franchise taxes, \$20,627.72; on tunnels, mains, pipes, etc., taxes, \$25,087.18.

<sup>2</sup> [Tax on tunnels, mains, pipes, etc. From information furnished by the City Department of Taxes and Assessments, it appears that the respondent's liability on account of this tax is considerably overstated. It is the practice of the company to charge against income the total levy for this tax as well as the maximum interest penalty (7 per cent per annum), although a considerable part of the "Tunnels, mains, pipes, etc." tax is alternative to the Special franchise tax and will never have to be paid. When settlement with the city is made in respect of the special franchise tax the amount of accumulated overcharges to income is credited to surplus. See *Corporate Surplus* in the 1915 abstract for settlement made in 1915.]

<sup>3</sup> After deducting \$19,449.76 in accordance with section 48 of the tax law from the year's gross levy.

<sup>4</sup> Levied in 1915.

<sup>5</sup> See note 40.



## New Amsterdam Gas Company

**Uncollectible Bills.**—Number of uncollectible accounts, 5,749; amount, \$26,986.19. Deposits applied thereto: number, 3,439; amount, \$13,710.59; interest on deposits applied, \$793.34; recoveries, \$2,334.14; net amount charged to uncollectible bills, \$10,148.12. Amount of uncollectible bills on which above 3,439 deposits were held, \$17,652.40.

**Rent Charges.**—Consolidated Gas Co., space on first and second floors, 130 East 15th street, \$14,000; sundry owners, space at 281 Lenox avenue, \$1,800; building at 22 East 22d street, \$5,659.14; first floor, 173 Hunter avenue, L. I. City, \$1,200; total, \$22,659.14, charged to account General office supplies and expenses but reported as Miscellaneous rents (see note 42, page 485).

## MISCELLANEOUS INFORMATION

**Works and Holders.**—Water-gas sets, 16; 24-hour capacity, 30,000 M cu. ft. (See Table II.) Holders at close of year, 8; total capacity, 19,150 M cu. ft. (See Table IV.) For auxiliary works apparatus, see Table III.

**Mains.**—No transmission pipe line. Distribution pipe line (excluding tunnel mains), length in feet: Borough of Manhattan, 1,280,351; pipe laid within year, 12; taken up, 12; abandoned, 1,319; net decrease, 1,319; Borough of Queens, 496,571; laid within year, 15,481; taken up, 3,431; abandoned, 4,010; net increase, 8,040. Tunnel mains: E. R. Ravenswood tunnel, 7,618, no change during year. E. R. Astoria tunnel, 11,322, all laid during year. (See Table V.)

**Services.**—Number available, Borough of Manhattan, 21,160; added during year, 148; abandoned, 551; net decrease, 403. Borough of Queens, 10,420; added during year, 257; abandoned, 30; net increase, 227. (See Table VI.)

**Meters.**—Borough of Manhattan: Number of consumers' meters in service at close of year, 75,081 (excluding 9,923 set but locked or cut out); net increase during year, 556; total owned at close of year, 87,319; number bought during year, 2,496; retired, 1,445; net increase during year, 1,051. Borough of Queens: Number of consumers' meters in service at close of year, 22,566 (excluding 785 set but locked or cut out); net increase during year, 1,894; total owned at close of year, 24,366; number bought during year, 1,629; retired, 117; net increase during year, 1,512. (See Tables VII and VIII.)

**Gas Made, Bought and Sold (cu. ft.).**—On hand at first of year, 13,083,000; made during year, 5,026,450,000; purchased, 132,562,500; received under agency agreement, 198,055,000; total available, 5,370,150,500; sold to other gas companies, 82,489,900; supplied to other system companies under agency agreement, 1,806,646,400; sold to public, 3,184,460,700; used by respondent, 11,516,600; on hand at close of year, 11,480,000; unaccounted for, 273,556,900. (See Tables XI–XIII.)

**Materials and Residuals.**—Gas-oil was delivered during the year under the terms of a contract made with the Consolidated Gas Company. Under its provisions there was delivered during the year, 21,592,136 gallons at 3.035 cents. For details of materials consumed, see Table IX.

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of salaried general officers, 2; total compensation during the year, \$10,700; number of all other employees, second week in December, full-time, 598; part-time, 65; total compensation paid to officers and employees during year, \$549,695.04. (See Tables XXX–XXXIV.)

**Officers.**—President, George W. Doane; Vice-President, George H. Church; Secretary and Treasurer, M. M. Graham.

**Directors.**—Geo. B. Cortelyou, J. W. Sterling, E. S. Marston, Geo. H. Church, W. A. Simonson, Percy R. Pyne, 2d, J. C. Brady, J. C. Tomlinson, J. G. Johnson, Geo. W. Doane, Edgar Palmer.

**Main Business Office.**—130 East 15th street, New York City.

Report verified by Malcolm M. Graham, Treasurer, April 16, 1917.

## New Amsterdam Gas Company

## ADDENDUM

*East River Gas Company of Long Island City*

**History.**<sup>57</sup>—Incorporated May 3, 1890, under an act of the Legislature, passed February 16, 1848, entitled "An act to authorize the formation of gas light companies." The company has the right to operate in the boroughs of Manhattan and The Bronx and also in the first ward, Borough of Queens. [Stock control was acquired by the New Amsterdam Gas Company on March 4, 1898.]<sup>58</sup>

**Stockholders.**—Number, 12, holding 10,000 shares. Held in trust by Guaranty Trust Company, 9,989 shares; by 11 directors, 1 share each, 11 shares.

**Balance Sheet.**—"Included in New Amsterdam Gas Company's report."

**Fixed Capital.**—"Included in New Amsterdam Gas Company's report."

**Funded Debt.**—"Included in New Amsterdam Gas Company's report."

**Capital Stock.**—Common, par value per share, \$100; par value of total amount actually outstanding at close of year, \$1,000,000.

**Income Account for the Year.**—"Included in New Amsterdam Gas Company's report."

**Gas Plant and Equipment.**—[Included in New Amsterdam Gas Company's report.]

**Officers.**—Vice-President, George W. Doane; Secretary and Treasurer, M. M. Graham.

**Directors.**—George H. Church, Percy R. Pyne, 2d, H. B. McLean, E. S. Marston, W. C. Morris, Edgar Palmer, George W. Doane, N. F. Brady, A. H. Elliott, J. W. Sterling, G. B. Cortelyou.

**Main Business Office.**—No. 20 Webster avenue, Long Island City.

Report verified by Malcolm M. Graham, Treasurer, April 16, 1917.

## THE NEWTOWN GAS COMPANY

**History.**—Incorporated April 6, 1891, under an act of the Legislature passed February 16, 1848. The company supplies water-gas to Ward 2, Borough of Queens, City of New York (the former town of Newtown). It has no manufacturing plant and gas is purchased from Brooklyn Union Gas Company.

The entire capital stock of the company is owned by the Brooklyn Union Gas Company. [Until the formation of the latter company, November 4, 1895, the rights to the total capital stock of this company (\$10,000) were owned by the Williamsburg Gas Light Company, which company was absorbed by the Brooklyn Union through consolidation. On February 4, 1896, the stock was actually issued to the Brooklyn Union. A subsequent issue of stock (\$50,000) in 1896 was acquired through purchase by the Brooklyn Union Gas Company.<sup>1</sup>]

**Stockholders and Members.**—Number, 6, all residents of New York State. Total voting power (number of shares), 600 of \$100 per value each. Votes cast at general

<sup>57</sup> [See proceedings in Case No. 1097 in regard to the relationship between the East River Gas Company of Long Island City and the New Amsterdam Gas Company. The testimony was to the effect that the business of the two companies was merged and that it was impracticable to segregate the properties and carry on separate operation. Thus, the Vice-President of the Consolidated Gas Company testified that at the time his company acquired the controlling interest in the New Amsterdam Company, it found that the business of the New Amsterdam Company and the East River Gas Company "was operated in exactly the same manner as if they had been merged." But when asked why the two companies had not been merged in law as well as in fact, counsel for the companies maintained that the companies' franchises prohibited any consolidation of the company or the leasing of its property.]

As to the title to the various properties it appears that the East River Gas Company owns no manufacturing plant, the Ravenswood gas works in Long Island City belonging to the New Amsterdam Gas Company. All the mains in Long Island City, however, are owned by the East River Gas Company, which also owns all the mains laid in Manhattan down to the year 1898. Since 1898 the mains in Manhattan have been laid by the New Amsterdam Gas Company (Testimony, pages 178-185). The business in Manhattan is conducted in the name of the New Amsterdam Gas Company and in Long Island City in the name of the East River Gas Company.]

<sup>58</sup> From the company's 1915 report.

<sup>1</sup> From Exhibit No. 28 in Case No. 1610.

The Newtown Gas Company

meeting of April 8, 1916, 600: By A. F. Staniford, 599 (1 in behalf of self and 598 in behalf of Brooklyn Union Gas Company); by F. B. Jourdan, 1.<sup>2</sup>

*Important Changes during the Year.*—T. P. Payne was appointed as additional assistant treasurer on June 1, 1916.

[The Public Service Commission ordered this company on May 25, 1916 (Case No. 1610), to reduce its rate to 85 cents per M cu. ft., effective July 1, 1916. The company subsequently secured a writ of certiorari and, on July 27, 1916, the Court ordered the company to set aside as a special deposit subject to the further orders of the Court the difference between the amount collected for gas and the rate ordered by the Commission. Bills are rendered at \$1 per M cu. ft., but the company credits to revenue only 85 cents, the difference of 15 cents being credited to a reserve, Commercial metered lighting and prepaid gas in suspense.] No new powers or franchises were acquired during the year.

BALANCE SHEET<sup>3</sup>

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$41,535 14	Cash .....	\$44,817 59	\$3,282 45
5,961 08	Accounts receivable from City of New York (for gas).....	1,799 21	D 4,161 87
39,550 55	Consumers' accounts receivable.....	57,715 47	18,164 92
15,967 50	Other accounts receivable.....	11,802 01	D 4,665 49
33 32	Interest and dividends receivable.....	33 32	.....
5,307 75	Special deposits .....	50,413 47	45,105 72
2,700 22	Prepayments — insurance .....	1,304 63	D 1,395 59
22,003 43	Materials and supplies.....	25,585 46	3,582 03
691,047 71	"Fixed Capital, Dec. 31, 1908".....	682,555 07	D 8,492 64
1,563,089 12	Fixed capital installed since 1908....	1,649,848 56	86,759 44
2,254,136 83	Total fixed capital — gross.....	2,332,403 63	78,266 80
343,127 91	Less accrued amortization <sup>1</sup> .....	414,741 77	71,613 86
1,911,008 92	Total fixed capital — net.....	1,917,661 86	6,652 94
200 00	Suspense .....	.....	D 200 00
<u>\$2,044,267 91</u>	<u>Total .....</u>	<u>\$2,110,633 02</u>	<u>\$66,365 11</u>

	LIABILITIES SIDE		
\$5,138 93	Taxes accrued .....	\$5,354 18	\$215 25
62,780 83	Consumers' deposits .....	70,547 22	7,766 39
1,075,516 16	Accounts payable to associated companies .....	1,091,010 24	15,494 08
4,941 23	Miscellaneous accounts payable.....	4,267 64	673 59
7,017 89	Interest accrued on unfunded debt...	7,704 64	686 75
2,402 91	Other unfunded debt.....	8,148 27	5,745 36
12,315 19	Casualties and insurance reserve.....	17,078 88	4,763 69
.....	Commercial metered lighting and prepaid gas — in suspense.....	65,028 29	65,028 29
60,000 00	Common stock .....	60,000 00	.....
814,154 77	Corporate surplus .....	781,493 66	D 32,661 11
<u>\$2,044,267 91</u>	<u>Total .....</u>	<u>\$2,110,633 02</u>	<u>\$66,365 11</u>

*Contingent Liabilities.*—None.

<sup>1</sup> The certificates of individual stockholders have been endorsed in blank and are held by the Brooklyn Union Gas Company.

<sup>2</sup> The balance sheet as submitted by the company has been here changed by the transfer of the reserve "Accrued amortization of capital" from the liabilities side to the assets side, where it is now shown as a deduction from "Fixed capital" in accordance with the requirements of the report form.

## The Newtown Gas Company

## Valuation of Property for Purposes of Taxation

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places...	\$1,117,211 20	\$1,117,211 20
Real property in streets — tangible.....	1,456,522 37	1,456,522 37
Intangible property, including franchises.....		98,993 01
Tangible personal property.....	665,875 71	665,875 71

## Assessed valuation for 1916 taxes:

	Borough of Queens
Real property outside streets and public places:	
Land .....	\$34,010 00
Improvements .....	827,000 00
Real property (tangible and intangible) in streets.....	979,000 00

## DETAILS OF ASSETS AND LIABILITIES

## "Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Real estate .....	\$12,221 67		\$12,221 67
Franchises .....	150,000 00		150,000 00
Mains .....	335,075 70	\$7,940 29	327,135 41
Services .....	45,457 78	250 00	45,207 78
Meters .....	123,960 40	302 35	123,658 05
Tools and implements.....	1,547 50		1,547 50
Horses, wagons and harness.....	1,796 58		1,796 53
Office furniture and fixtures.....	952 79		952 79
Lamp posts <sup>4</sup> .....	20,035 34		20,035 34
Total .....	\$691,047 71	\$8,492 64	\$682,555 07

## Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to gas operations:				
Occupied by outside holder stations	\$116 64			\$35,605 97
Other land .....	100 00			110 00
General structures .....	272 97			36,995 52
General equipment .....	879 57			8,285 16
Works and station structures.....	397 31			54,276 97
Holders .....	3,816 47			620,513 89
Furnaces, boilers and accessories...				8,506 45
Steam engines .....				118 17
Gas engines .....				32,324 82
Miscellaneous power plant equipment.				865 00
Accessory equipment at works.....	438 77			60,678 30
Trunk lines and mains.....	51,770 58		\$2,011 10	556,671 89
Gas services .....	11,553 74		271 00	76,316 66
Gas meters .....	19,518 19		10 31	144,764 36
Gas tools and implements.....	187 61			1,811 29
Engineering and superintendence...				696 25
Taxes during construction.....				6,763 47
Miscellaneous construction expendi- tures .....				4,544 39
Total .....	\$89,051 85		\$2,292 41	\$1,649,848 56

<sup>4</sup>As reported by company. According to the physical inventory taken by the Commission in connection with Case No. 1610 the respondent has no lamp posts.

## The Newtown Gas Company

**Details of Expenditures for Property.**—Assessments for local improvements, \$216.64; improvements to general structures, \$272.97; additions to office equipment, \$879.57; additions to works and station structures, \$397.31; waterproofing holder pits, \$3,816.47; accessory equipment at works, \$438.77; trunk lines and mains, \$51,770.58; gas services, \$11,553.74; gas meters, \$19,518.19; gas tools and implements, \$187.61; total, \$89,051.85.

*Equipment Retired during the Year*

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	AMOUNT CHARGED TO—	
				Accrued amortisation of capital	Surplus
Street mains (ft.).....	* 11,218	\$9,951 39	\$2,883 75	\$3,440 44	\$2,752 40
Gas services .....	44	521 00	.....	437 29	83 71
Gas meters .....	28	312 66	4 00	88 30	220 36
Total .....	—	\$10,785 05	\$2,887 75	\$3,966 03	\$3,056 47

**Special Deposits.**—Deposited with bid for municipal street lighting, \$36.25; with State Industrial Commission, 4 per cent corporate stock of the City of New York (par value, \$5,000), book value, \$4,993.75; with City of New York, to cover cost of repaving street openings, \$750; deposited with Bank of Long Island, \$44,633.47, being 15 per cent of collections from private consumers and prepayment meters for gas sold from July 1, 1916, in accordance with an order of the Supreme Court, County of New York, entered July 27, 1916 (this deposit draws interest at the rate of 2½ per cent per annum); total of special deposits, \$50,413.47.

**Materials and Supplies.**—Gas ranges, water heaters, industrial appliances, etc., \$5,380.96; gas lamps, \$2,129.20; other materials and supplies, \$18,075.30; total, \$25,585.46.

**Capital Stock.**—Authorized, issued and outstanding, 600 shares of common stock, par value, \$60,000; cash value of property acquired, \$60,000; dividends declared, none.

**Accounts Owning to Companies.**—Brooklyn Union Gas Co., advanced during the year, \$628,553.79; repaid during the year, \$612,185.34; balance at close of the year, \$1,090,905.04; interest accrued and paid during the year, \$32,310.44. Richmond Hill and Queens County Gas Light Co., indebtedness liquidated by payment of \$377.29. The Jamaica Gas Light Co., advanced during the year, \$28335; repaid during the year, \$527.53; balance at close of the year, \$105.20. Woodhaven Gas Light Co., indebtedness liquidated by payment of \$252.90.

**Consumers' Deposits.**—At beginning of year, \$62,780.83; added during year, \$25,543.00; refunded during year, \$17,776.61; balance at close of year, \$70,547.22; interest accrued during year, \$3,932.42; interest paid during year, \$8,245.67. For number of deposits, see Table XL.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Reserves.**—Accrued amortization of capital\*: Credit balance at beginning of year, \$343,127.91; credits during the year based on 13 cents per M cu. ft. sold, less actual repairs, \$75,579.89; debits for fixed capital withdrawn during year, \$3,966.03; balance December 31, 1916, \$414,741.77.

**Casualties and insurance:** Credit balance at beginning of year, \$12,315.19; credits during year, \$10,000; debits for workmen's compensation awards, injuries, medical expenses, etc., \$5,236.31; balance, December 31, 1916, \$17,078.88.

\* This figure includes 729 ft. taken up in 1915 for which the New York Connecting R. R. Co. paid \$874.80 for value of material destroyed and part of labor cost of replacing main.

\* The report shows that this reserve includes "contingencies" and "if any such moneys remain, minor extensions and additions." [The rule of depreciation filed by the company was based in part on a resolution of the board of directors that provision should be made for these elements under amortization, in addition to those specified in the accounting order. The inclusion of such elements is contrary to the accounting order.]

## The Newtown Gas Company

Commercial metered lighting and prepaid gas in suspense<sup>7</sup>: 433,398,576 cu. ft. of gas sold (commencing July 1, 1916) at 15 cents per M, \$65,009.79; interest earned on cash deposited, \$18.50; total, \$65,028.29.

## INCOME STATEMENT

	Cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decreases
Operating revenues — sales of gas:				
Municipal street lighting.....	714,777	\$0 75	<sup>8</sup> \$534 33	D \$15,073 91
Lighting municipal buildings...	3,548,900	75	2,661 70	D 315 30
Prepaid gas .....	12,418,550	<sup>9</sup> 1 00	<sup>9</sup> 11,454 42	1,728 81
Commercial metered lighting...	894,935,300	<sup>9</sup> 1 00	<sup>9</sup> 830,765 30	30,463 54
Total sales .....	911,617,527	—	\$845,415 75	\$16,803 14
Miscellaneous revenues:				
Rent of gas appliances, \$4,192.66; gas merchandise and jobbing revenue, \$12,507.32 .....			16,699 98	5,524 39
Total operating revenues .....			\$862,115 73	\$22,327 53
Operating expenses:				
		Cents per M cu. ft. sold <sup>11</sup>		
Repairs at works.....		.70	\$6,407 35	\$553 93
Gas storage .....		1.12	10,210 08	190 01
Total works expense .....		1.82	\$16,617 43	\$743 94
Gas purchased, <sup>12</sup> 993,600 M cu. ft. at 50 cents.....		54.50	496,800 02	41,888 39
Total production expense.....		56.32	\$513,417 45	\$42,632 33
Transmission and distribution.....		12.05	109,847 33	D 7,096 78
Municipal street lighting .....		Cr. .03	Cr. 243 52	D 224 47
Commercial administration .....		6.03	55,016 55	2,777 16
Promotion of business .....		1.07	9,749 90	89 64
General (excluding depreciation) .....		5.82	53,024 79	1,371 61
Total of foregoing .....		81.26	\$740,812 50	\$39,549 49
General amortization (reserved) .....		8.29	75,579 89	22,661 91
Total, including amortization .....		89.55	\$816,392 39	\$62,211 40
Uncollectible revenue .....		.14	1,288 60	D 2,577 58
Tax accruals .....		4.75	43,258 38	8,498 95
Total of expenses, taxes, etc.....		94.44	\$860,939 37	\$68,132 77
Operating income applicable to corporate property.....			\$1,176 36	D \$45,805 24
Non-operating income: Interest on deposits, \$982.56; on bonds, \$200 .....			1,182 56	111 55
Gross corporate income .....			\$2,358 92	D \$45,693 69

<sup>7</sup> Represents the difference between the price of gas sold to private consumers and through prepayment meters at \$1.00 per M cu. ft., and the rate of 85 cents per M cu. ft. fixed by the Public Service Commission, effective July 1, 1916.

<sup>8</sup> Consumption on basis of 3½ cu. ft. per lamp hour, 3,950 lamp hours per year. No lamps supplied at close of year.

<sup>9</sup> The company renders bills at \$1 per M cu. ft. but credits to revenue only 85 cents per M cu. ft., the rate fixed by the Public Service Commission. The difference is credited to a reserve, Commercial metered lighting and prepaid gas in suspense.

<sup>11</sup> Based on 911,617 M cu. ft. sold.

<sup>12</sup> From Brooklyn Union Gas Co.; point of measurement, consumers' meters; point of delivery, mains of respondent.

The Newtown Gas Company  
INCOME STATEMENT — *Concluded*

Deductions from gross income: Interest on consumers' deposits, \$3,932.42; on obligations to associated companies, \$32,310.44 .....	Net amount for year \$36,242 86	Increase or (D) decrease \$100 46
Net corporate loss .....	\$33,883 94	D \$45,794 15

CORPORATE SURPLUS

Surplus, December 31, 1915.....	\$814,154 77
Bad debts collected .....	332 01
Materials recovered and sale of scrap.....	5,731 72
Other adjustments .....	260 27
Total .....	\$820,478 77
Expenses elsewhere unprovided for (donations).....	\$3 00
Bad debts written off.....	1,822 66
Depreciation on fixed capital.....	3,056 47
Other adjustments .....	219 04
Loss on operations for the year.....	33,883 94
Total deductions .....	38,985 11
Surplus, December 31, 1916.....	\$781,493 66

**Merchandise and Jobbing Revenue.**— Receipts from sale of merchandise and from jobbing, \$54,609.43; less cost of material sold,<sup>13</sup> \$42,102.11; amount credited to revenue, \$12,507.32.

**Operating Expenses.**— For details see Table XXXV-B.

**Depreciation.**— The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General Amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization — Gas" and a concurrent credit to "Accrued Amortization of Capital" of 13 cents per M cu. ft. of gas sold [less cost of actual repairs]. See note 6.

Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Lands .....	\$700 60	\$700 60	\$700 60	.....
Improvements on lands.....	17,036 20	17,036 20	17,036 20	.....
Special franchise .....	20,167 40	20,167 40	20,167 40	.....
Gross earnings .....	4,554 18	4,554 18	4,338 93	.....
Federal tax (estimated).....	800 00	800 00	540 47	.....
Total .....	\$43,258 38	\$43,258 38	\$42,783 60	.....

<sup>13</sup> Includes purchases from Brooklyn Union Gas Co. of \$33,375.47 and from the Jamaica Gas Light Co. of \$6.07.



**The Newtown Gas Company**

**Uncollectible Bills.**— Number of uncollectible accounts, 1,566; amount, \$5,856.49. Deposits applied thereto: number, 1,250; amount, \$3,386.65; interest on deposits applied, \$246.93; recoveries, \$934.31; net amount charged to uncollectible bills, \$1,288.60. Amount of uncollectible bills on which above 1,250 deposits were held, \$4,721.43.

**MISCELLANEOUS INFORMATION**

**Works and Holders.**— Respondent has no manufacturing plant. One holder, capacity, 10,000 M cu. ft. (See Table IV.) For auxiliary works apparatus see Table III.

**Mains.**— Transmission pipe line: Total at close of year, 32,399 ft. Distribution pipe line: Laid during year, 46,503 ft.; retired during year, 10,489 ft.; total at close of year, 1,021,843 ft. (See Table V.)

**Services.**— Added during year, 976; withdrawn during year, 44; available at close of year, 18,948. (See Table VI.)

**Meters.**— Number of consumers' meters in service at close of year (excluding 1,124 set but locked or cut out), 45,312; net increase during year, 3,535; number of meters owned at close of year, 47,009; bought during year, 3,309; retired, 28; increase, 3,281. (See Tables VII–VIII.)

**Gas Bought and Sold (cu. ft.)**— Purchased during year, 993,600,023; sold to public, 911,617,527; used by respondent, 2,494,500; unaccounted for, 79,487,996. (See Tables XII and XIII.) •

**Accidents.**— See Tables XXV–XXIX.

**Employees and Wages.**— Number of general officers, 9; no compensation.<sup>14</sup> Number of employees, second week in December, full-time, 212; part-time, 54; total salaries and wages paid during year, \$175,946.71. (For details, see Tables XXX–XXXIV.)

**Officers.**— President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, F. B. Jourdan; Assistant Secretaries, F. R. Wogan and H. E. McGowan; Treasurer, J. H. Benedict; Assistant Treasurers, Herbert Wellington and T. P. Payne; Auditor, James Gilmer; Assistant Auditor, T. P. Payne; General Counsel, Cullen & Dykman; Claim Agent, G. M. Kirchmer; Manager, Edward M. Smith; Engineer, James H. Jourdan; Purchasing Agent, G. W. Gatehouse.

**Directors.**— E. R. Chapman, M. D. Chapman, A. F. Staniford, James H. Jourdan, F. B. Jourdan.

**Main Business Office.**— 176 Remsen street, Brooklyn, N. Y.

Report verified by A. F. Staniford, Vice-President, April 16, 1917.

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## NEW YORK AND QUEENS ELECTRIC LIGHT AND POWER COMPANY

**History.**— Incorporated July 23, 1900, under article VI of the Transportation Corporations Law. On July 27, 1900, the company merged the New York and Queens Gas and Electric Company, the Jamaica Electric Light Company and the Electric Illuminating and Power Company; and on May 14, 1903, it merged the Long Island Illuminating Company. This company supplies electricity in wards 1, 2, 3 and 4, Borough of Queens, New York City, [except to the North Beach resorts in ward 2, which are supplied by the Bowery Bay Electric Light and Power Company].<sup>1</sup> Respondent reports that it first supplied electricity in 1900, but when electricity was first supplied by merged companies is "not known, possibly about 1895."

Stock control of respondent is held by the Consolidated Gas Company of New York which acquired in 1913, 7,612 shares of the 12,500 shares of preferred stock and 9,659 shares of the 12,500 shares of common stock outstanding. The Public Service Commission authorized the acquisition on May 20, 1913. (Case No. 1453.) On

<sup>14</sup> A monthly charge of \$200 is made by the Brooklyn Union Gas Co. for salaries and expenses of general officers, which respondent charges to Miscellaneous general expenses.

<sup>1</sup> From documents on file with the Commission.



New York and Queens Electric Light and Power Company

December 31, 1916, the Consolidated Gas Company was the holder of record of 4,883 shares of preferred stock and 6,683 shares of common stock.<sup>2</sup>

*Stockholders and Members.*—Total voting power of all members, 25,000, each holder of \$100 par value of stock having one vote. Total number of stockholders June 30, 1916, 133, of whom 117, holding 23,839 shares, were residents of New York State. At the last general meeting, July 14, 1916, L. B. Gawtry, as proxy, cast 11,566 votes in behalf of corporate members and L. B. Gawtry and Benj. Whiteley as joint proxies, cast 7,271 votes, whereof 165 were in behalf of corporate members and 7,106 in behalf of other members.

*Important Changes during the Year.*—No new powers or franchises were acquired. For extensions to the plant and other physical changes see "Details of Expenditure for Property." An agreement was made March 18, 1916, with the Manhattan & Queens Traction Corporation to supply it with current, for a term of ten years from December 1, 1916, at the following rates: First 1,000 kws. of maximum demand, \$17.50 per kw. per year; next 1,000, \$17; next 1,000, \$16.50; over 3,000 of maximum demand, \$16 per kw. per year. In addition to the maximum demand charge the following rates apply: First 2,500,000 kw. hrs. in any one year, 1.50 cents per kw. hr.; next 500,000, 1.45 cents; next 500,000, 1.40 cents; over 3,500,000 kw. hrs. in any one year, 1.33 cents per kw. hr. These charges are subject to 10 per cent discount for payment in 10 days, but only to the extent of not reducing the amount payable below the monthly minimum charge of \$131.50 per day for the present installation. There is also a charge of \$100 per month for the use and maintenance of cables. The consumption under this contract from Nov. 25 to Dec. 31, 1916, was 289,460 kw. hrs. at a charge of \$5,458.89. New contract rates classed as refrigeration and high tension were filed with the Commission.

The power house with 2½ acres of land at Valley Stream, L. I., was sold and the loss thereon, \$3,145, charged to Surplus.

September 19, 1916, C. G. M. Thomas retired as president and was elected chairman of the board of directors, while Roy Palmer retired as vice-president and general manager and was elected president.

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
<b>ASSETS SIDE</b>			
\$194,319 08	Cash . . . . .	\$274,755 42	\$80,436 34
196,289 42	Accounts receivable from City of New York (for electricity) . . . . .	264,358 95	68,069 53
87,993 81	Consumers' accounts receivable . . . . .	117,165 48	29,171 67
* 28,104 71	Accounts receivable . . . . .	35,165 38	7,060 67
18,085 15	Interest and dividends receivable . . . . .	3,849 95	D 14,235 20
* 755,750 00	Special deposits . . . . .	556,000 00	D 199,750 00
2,479 34	Prepayments . . . . .	7,270 15	4,790 81
157,562 62	Materials and supplies . . . . .	167,813 05	10,250 43
13,290 54	Miscellaneous investments . . . . .	12,185 89	D 1,104 65
4,969,756 25	"Fixed Capital, Dec. 31, 1908" . . . . .	4,891,621 92	D 78,134 33
2,635,880 34	Fixed capital installed since 1908 . . . . .	3,142,384 59	506,504 25
7,605,636 59	Total fixed capital (without deduction of depreciation) . . . . .	8,034,006 51	428,369 92
27,911 97	Suspense . . . . .	37,028 01	9,116 04
<u>\$9,087,423 23</u>	<u>Total . . . . .</u>	<u>\$9,509,598 79</u>	<u>\$422,175 56</u>
<b>LIABILITIES SIDE</b>			
\$14,174 10	Taxes accrued . . . . .	\$19,647 13	\$5,473 03
70,432 89	Consumers' deposits . . . . .	80,954 00	10,521 11
21,470 35	Accounts payable to associated companies . . . . .	25,853 43	4,383 08

<sup>2</sup> [The Consolidated Gas Company reports in addition ownership of 3,090 shares of preferred stock and 3,417 shares of common stock, representing certificates not in its own name.]

<sup>3</sup> In the 1916 report the company showed as Other accounts receivable, \$750,000 loaned to the National City Company and here shown as a special deposit.

# 498 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## New York and Queens Electric Light and Power Company

### BALANCE SHEET—Concluded

December 31, 1915	LIABILITIES SIDE—Concluded	December 31, 1916	Increase or (D) decrease
\$85,891 98	Miscellaneous accounts payable.....	\$95,831 01	\$9,939 03
48,958 33	Interest accrued on funded debt.....	48,958 33	.....
22,123 90	Interest accrued on unfunded debt...	24,733 60	2,609 70
15,632 26	Other unfunded debt.....	13,059 09	D 2,573 17
2,350,000 00	Mortgage bonds .....	2,350,000 00	.....
* 2,450,000 00	Construction advances owing to Con- solidated Gas Co.....	2,450,000 00	.....
6,214 61	Reserve for renewals and replacements — plant withdrawn from service <sup>1</sup> ..	13,474 46	7,259 85
475,389 71	Reserve "Contingency" <sup>2</sup> .....	623,005 75	147,616 04
9,695 54	Other optional reserves.....	13,685 89	3,990 35
1,250,000 00	Preferred stock.....	1,250,000 00	.....
1,250,000 00	Common stock .....	1,250,000 00	.....
1,017,439 56	Corporate surplus .....	1,250,396 10	232,956 54
<u>\$9,087,423 28</u>	<u>Total. ....</u>	<u>\$9,509,598 79</u>	<u>\$422,175 56</u>

Contingent Liabilities.—None.

### Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places....	\$5,469,710 78	\$5,469,710 78
Real property in streets — tangible.....	2,009,696 31	2,009,696 31
Intangible property, excluding franchises.....	.....	1,327,292 58
Tangible personal property.....	488,849 34	488,849 34

Assessed valuation for 1916 taxes:	Amount
Real property outside streets and public places:	
Land .....	* \$105,800 00
Improvements .....	824,300 00
Real property (tangible and intangible) in streets.....	1,677,850 00
Corporate real property.....	4,500 00
Personal property .....	2,500 00

### DETAILS OF ASSETS AND LIABILITIES

#### "Fixed Capital, December 31, 1908"<sup>1</sup>

ITEM	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Franchises, patents, plant, property, etc.	\$3,495,103 57	.....	\$3,495,103 57
Real estate and buildings.....	247,519 80	.....	247,519 80
Miscellaneous construction .....	47,909 05	.....	47,909 05
Steam plant .....	335,495 37	.....	335,495 37
Electric plant .....	411,621 29	.....	411,621 29
Tools and implements.....	8,686 99	.....	8,686 99

<sup>1</sup> Reported in 1915 under Bills payable to associated companies — time, \$1,200,000. and Accounts payable to associated companies, \$1,250,000.

<sup>2</sup> See *Depreciation* schedule.

<sup>3</sup> Includes power house, Valley Stream, assessed at \$5,000 for land and improvements.

<sup>4</sup> "The original balance sheet of the company was hastily prepared on the organization of the company for the purpose of opening the books, without an engineering inventory or any attempt at an exact valuation or classification, but additions to or subtractions from property since that time have been accurately made and kept under the classifications shown above. In illustration and in particular the item of 'Franchises, patents, plant, property, etc.,' \$3,495,103.57, has always been a lump sum covering not only the company's intangible rights, but also a large valuation of tangible property."

New York and Queens Electric Light and Power Company

"Fixed Capital, December 31, 1908 — Concluded" 1

ITEM	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Pole line and circuits.....	\$212,583 71	\$21,490 39	\$191,043 32
Installations .....	42,708 16	1,750 00	40,958 16
Arc lamps .....	56,210 74	53,613 74	2,597 00
Tungsten lamp installations.....	255 69	.....	255 69
Transformers .....	74,614 03	1,268 11	73,345 92
Meters .....	33,374 96	10 74	33,364 22
Stable equipment .....	50 00	.....	50 00
Office fixtures .....	3,672 89	1 35	3,671 54
<b>Total .....</b>	<b>\$4,969,756 25</b>	<b>\$78,134 33</b>	<b>\$4,891,621 92</b>

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to electric operations :				
Occupied by outside substations	\$273 05	.....	.....	\$64,133 64
Other land .....	25 60	.....	.....	30,049 20
General structures .....	56,967 84	.....	.....	270,150 63
General equipment .....	12,124 98	.....	\$4,010 84	134,752 26
Power plant buildings.....	.....	.....	.....	1,000 00
Furnaces, boilers and accessories.	.....	.....	.....	9,054 01
Steam engines .....	.....	.....	.....	7,753 17
Accessory electric power equip- ment .....	1,241 26	.....	.....	42,182 18
Miscellaneous power plant equip- ment .....	77 78	.....	.....	2,333 09
Substation buildings .....	5,490 11	.....	.....	109,329 86
Substation equipment .....	94,008 75	.....	29 00	402,975 22
Poles and fixtures.....	40,067 49	.....	6,075 63	323,148 21
Underground conduits .....	21,579 16	.....	* 34,313 04	110,579 63
Transmission system .....	24,242 54	.....	.....	146,285 89
Distribution system :				
a. Overhead .....	69,599 79	.....	.....	298,079 50
b. Underground .....	6,050 79	.....	.....	85,169 70
Line transformers and devices.	50,125 17	.....	970 97	280,635 68
Electric services .....	87,611 83	.....	.....	278,755 92
Electric meters .....	38,082 43	.....	39 10	136,133 12
Electric meter installation.....	2,096 97	.....	.....	10,751 81
Municipal street lighting system	40,873 95	.....	7,062 16	351,354 20
Commercial arc lamps.....	.....	.....	264 38	.....
Glow lamps .....	1 05	.....	.....	666 58
Electric tools and implements..	36 00	.....	.....	911 14
Electric laboratory equipment..	1,443 37	.....	.....	4,738 29
Other tangible electric capital..	7,307 71	.....	58 25	28,080 32
Taxes during construction.....	.....	.....	.....	68 78
Interest during construction....	.....	.....	.....	13,362 56
<b>Total .....</b>	<b>\$559,327 62</b>	<b>.....</b>	<b>* \$52,823 37</b>	<b>\$3,142,384 59</b>

\* Includes \$81,517.97, representing payments made by contractors to cover part of cost of work performed during 1915 and 1916.

## New York and Queens Electric Light and Power Company

*Details of Expenditures for Property.*—Erection of garage on Collins place, Flushing (estimated cost \$40,264.29, work commenced November, 1915, completed June, 1916), \$39,206.08; erection of garage and storeroom on Flushing avenue, Maspeth, complete, estimated cost \$40,604.23, work commenced May, 1916, and scheduled to be completed April, 1917, \$17,357.14; installation of 1 750-kw. and 1 500-kw. rotary with transformers at Hamilton street sub-station, Long Island City, estimated cost \$41,680, work commenced May 24, 1916, scheduled to be completed March 1, 1917, \$39,486.39; installation of 1 500-kw. rotary with transformers, 1 1000-kva. synchronous condenser driving 500-kw. generator complete at Van Wyck avenue sub-station, Jamaica, estimated cost \$36,914.36, work commenced May 24, 1916, scheduled to be completed March 1, 1917, \$26,713.86; purchase and installation of 5 1500-kva. transformers complete at Hamilton street sub-station, Long Island City, estimated cost \$24,552.78, work commenced January, 1916, scheduled to be completed February 1, 1917, \$26,615.24; land assessments for sewers and paving, \$298.65; miscellaneous items the details of which are not shown, \$409,050.26; total, \$559,827.62.

*Equipment Retired during the Year*

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	Amount charged to renewals and replacements
Current transformers .....	1	\$29 00	.....	\$29 00
Transformers .....	53	1,652 58	\$317 00	1,335 58
Electric meters .....	5	49 84	28 61	21 23
Underground conduits .....	—	2,795 07	2,795 07	.....
Transformer installations .....	—	586 50	586 50	.....
Electric services .....	100	1,750 00	1,750 00	.....
Electric sign .....	1	35 00	10 00	25 00
Time switch .....	1	23 25	20 00	3 25
Arc lamps .....	2,346	60,940 28	8,302 84	52,637 44
Poles and circuits .....	....	27,566 02	17,666 92	9,899 10
Stable equipment .....	21	3,346 09	815 62	2,530 47
Office fixtures .....	12	666 10	266 00	400 10
Total .....	—	\$99,439 73	\$32,558 56	\$66,881 17

*Miscellaneous Investments.*—Held free: Fire insurance participation certificates, 8 per cent, acquired in 1915 and 1916; par value and amount at which carried on books, \$12,185.89; income accrued and received during year, \$549.95. Bound investment: Power house and 2½ acres of land at Valley Stream, L. I., acquired February, 1908; cost and amount at which carried on books, \$7,145; sold for \$4,000 and the loss charged to Surplus.

*Special Deposits.*—With National City Company, \$550,000; with City of New York on bid for street lighting, etc., \$6,000; total, \$556,000.

*Prepayments.*—Insurance, \$5,895.20; rents, \$999.96; dues, Empire State Gas and Electric Association, \$374.99; total, \$7,270.15.

*Materials and Supplies*

	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal—long tons.....	380	\$3.289	\$1,249 90
Anthracite coal—long tons .....	1,341.3	2.417	3,241 88
Incandescent lamps, Gem.....	17,989	—	3,238 02
Incandescent lamps, tungsten .....	24,749	—	8,884 89
Incandescent lamps, other .....	1,048	—	267 24
Motors (aggregate h.p. 12).....	7	—	434 28
Heaters, fans, etc.....	990	—	3,180 87
Poles .....	2,116	—	22,651 78
Crossarms .....	7,949	—	5,667 64

New York and Queens Electric Light and Power Company  
Materials and Supplies — Concluded

	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Pins — locust .....	13,466	—	\$187 18
Brackets, hoods, domes, etc.....	1,032	—	1,913 33
Insulators .....	22,295	—	1,852 71
Copper wire and cables — pounds.....	171,376	—	31,241 84
Iron guy and suspension wire — feet.....	79,635	—	1,130 82
Tools, tires, pole line, hardware and sundries.	—	—	54,438 13
Cable — feet .....	169 526	—	25,378 04
Reels .....	675	—	2,854 50
<b>Total .....</b>	<b>—</b>	<b>—</b>	<b>\$167,813 05</b>

*Suspense.*— Undistributed charges in connection with construction work uncompleted, \$8,288.47; uncompleted work to be billed, \$9,416.79; expenses in connection with joint pole lines subject to contract pending with the New York Telephone Company, \$19,322.75; total, \$37,028.01.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Preferred stock	Common stock	First consolidated mortgage bonds
Nominal date of issue.....	—	—	Aug. 1, 1900
Date of maturity.....	—	—	Aug. 1, 1930
Interest, rate and dates.....	—	—	5%, Feb. & Aug.
Denominations .....	1 share = \$100	1 share = \$100	\$1,000 00
Authorized by company.....	\$1,250,000	\$1,250,000	2,500,000 00
By public authority .....	1,250,000	1,250,000	2,500,000 00
Only nominally issued, held free .....	—	—	150,000 00
Actually issued prior to year.	1,250,000	1,250,000	2,350,000 00
Cash realized .....	( <sup>9</sup> )	( <sup>9</sup> )	( <sup>10</sup> )
Property consideration.....	( <sup>9</sup> )	( <sup>9</sup> )	( <sup>10</sup> )
Actually outstanding .....	1,250,000	1,250,000	2,350,000 00
Interest accrued and dividends declared .....	50,000	—	117,500 00
Interest charged to income...	—	—	117,500 00
Interest and dividends paid..	50,000	—	117,500 00
Interest and dividends not due .....	—	—	48,958 33
Market price: highest, lowest.	74, 71 1/4	46, 44	102, 100
Trustees under mortgages...	—	—	Union Trust Co.

*Bills and Accounts Owing to Associated Companies.*— Demand notes at 6 per cent due Consolidated Gas Company: no change in principal during year; amount owing at close of year, construction advances, \$2,450,000; interest accrued during year, \$147,000; interest paid, \$147,034.11. Open accounts, amounts owing at close of year: United Electric L. & P. Co., \$23,529.82; New York Edison Co., \$2,323.61.

*Consumers' Deposits.*—At beginning of year, \$70,432.89; added during year, \$38,111.87; refunded by cash in whole or in part, \$17,793 (cash, \$10,699.75; credit to account, \$7,093.25); refunded by credit to consumers' accounts, \$4,797.76; balance at close of year, \$80,954; interest accrued during year, \$4,495; interest paid, \$1,851.19. (For number of deposits, see Table XL.)

*Miscellaneous Accounts Payable.*—Advances by customers for services and extensions, \$18,326.72; sundry purchases, \$82,504.29; total, \$95,831.01.

\* "\$90,000 realized from stock and certain bonds, balance of stock issued for property." See note 10.

<sup>10</sup> \$361,000 of bonds sold for \$338,130 cash, \$1,968,000 of bonds and all of stock issued for \$90,000 cash and property, \$78,000 of bonds reacquired from trustee and sold for \$76,732.50 cash, \$21,000 bonds issued for property acquired after organization.

## 502. PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## New York and Queens Electric Light and Power Company

*Taxes Accrued.*— See schedule supporting Income Statement.

*Other Unfunded Debt.*— Wages accrued, \$7,887; water accrued, \$40.96; unvouchered expenses, overpayments, etc., \$489.17; accident settlements payable monthly, \$4,125.30; registration of stock fee accrued, \$16.66; total, \$13,059.09.

## Reserves

	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Renewals and replacements —				
plant withdrawn from service <sup>11</sup>	\$6,214 61	<sup>12</sup> \$74,141 02	\$66,881 17	\$13,474 46
Contingency <sup>11</sup> . . . . .	475,389 71	147,616 04	.....	623,005 75
To cover anticipated deductions by City of New York for street lighting outages . . . . .	.....	1,500 00	.....	1,500 00
Insurance participation . . . . .	6,145 54	6,040 85	.....	12,185 89

## INCOME STATEMENT

	Kw. hrs. delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease <sup>13</sup>
Operating revenue — sales of electric current:				
Municipal street lighting — arc. . . . .				D\$104,106 50
Municipal street lighting — incandescent . . . . .	7,078,816	6.08	\$430,191 78	141,519 00
Lighting municipal buildings... . . . .	237,075	8.35	19,785 62	D 1,422 93
Municipal heat and power..... . . . .	89,745	5.52	4,955 71	D 129 38
Commercial flat rate lighting... . . . .	67,592	10.55	7,128 31	338 83
Commercial metered lighting... . . . .	7,037,100	10.89	766,338 27	141,129 10
Commercial metered power..... . . . .	14,716,332	3.35	492,834 75	101,790 82
Railroad corporations . . . . .	296,547	2.03	6,014 06	5,902 04
Total sales . . . . .	29,523,207	—	<sup>14</sup> \$1,727,248 50	\$284,720 69

Miscellaneous revenue: Rent of electric meters, \$131; rent of electric appliances, \$544.66; electric merchandise and jobbing, <sup>15</sup> \$10,019.88; maintenance of batteries, \$1,269.36; rent of poles and ducts, \$651.47; miscellaneous rents, \$174.25; interest on bank balances, \$1,094.57; interest on insurance participation certificates, \$549.95.....

14,435 14 4,986 73

Total operating revenue..... \$1,741,683 64 \$289,707 62

	Cents per kw. hr. <sup>16</sup>		
Operating expenses:			
Power plant labor . . . . .	.472	\$18,887 04	\$2,726 66
Fuel for power . . . . .	.484	19,408 28	D 694 79
Other supplies and expenses..... . . . .	.101	4,042 23	456 55
Repairs . . . . .	.331	13,269 03	D 632 59
Total (generating) station expenses..... . . . .	1.388	\$55,606 56	<sup>17</sup> \$1,855 83
Add electric energy received from United Elect. L. & P. Co., at .69c. average..... . . . .	—	226,891 31	54,523 81
Total production expenses . . . . .	.957	\$282,497 87	\$56,379 64

<sup>11</sup> See *Depreciation*, page 505.

<sup>12</sup> Includes a credit for meters previously written off, \$333.

<sup>13</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>14</sup> After deducting \$16,198.20, discounts and abatements.

<sup>15</sup> Receipts on this account, \$97,034.95, less cost of materials sold, \$87,015.07.

<sup>16</sup> The first five ratios based on 4,006,019 kw. hrs. generated; the following items on 29,523,207 kw. hrs. sold.

<sup>17</sup> The constituents of this item, given above, computed by the Bureau of Statistics.

## New York and Queens Electric Light and Power Company

INCOME STATEMENT — *Concluded*

Operating expenses— <i>Concluded</i> :	Cents per kw. hr. <sup>18</sup>	Net amount for year	Increase or (D) decrease <sup>19</sup>
Transmission .....	.131	\$38,793 98	\$2,917 57
Distribution .....	.665	196,187 02	28,523 46
Commercial utilization expenses .....	.062	18,275 72	2,934 14
Municipal street lighting expenses.....	.250	73,809 55	1,034 16
Commercial administration .....	.155	45,654 66	8,681 12
Promotion of business .....	.139	41,209 02	7,867 31
General expenses (excluding depreciation).....	.642	189,626 64	28,349 02
<hr/>			
Total of foregoing .....	3.001	\$886,054 46	\$136,686 42
Renewals and replacements—plant withdrawn from service <sup>18</sup> .....	.250	73,808 02	12,643 82
<hr/>			
Total (including amortization) <sup>18</sup> .....	3.251	\$959,862 48	\$149,330 24
Uncollectible bills .....	.019	5,730 11	2,594 06
Tax accruals .....	.243	71,575 51	32,193 56
Municipal rents .....	.005	1,500 00	215 27
Subway duct rents .....	.001	360 80	D 32 80
Miscellaneous rents .....	.044	12,960 70	357 48
<hr/>			
Total expenses, taxes, etc.....	3.563	\$1,051,989 60	\$184,657 81
<hr/>			
Operating income applicable to corporate property.....		\$689,694 04	\$106,049 81
Non-operating income (interest, \$19,461.63, less deductions, \$301.24) .....		19,160 39	1,356 93
<hr/>			
Gross corporate income .....		\$708,854 43	\$106,406 74
Deductions from gross income: Interest on funded debt, \$117,500; on consumers' deposits, \$4,495; on obligations to associated companies, \$147,000 .....		268,995 00	26,262 03
<hr/>			
Net corporate income (corrected) <sup>19</sup> .....		\$439,859 43	\$80,144 71
<hr/>			

[Appropriations of net corporate income: "Contingency," \$147,616.04; "to employees for faithful and efficient service," \$6,779.41. See *Corporate Defolt.*]<sup>20</sup>

## CORPORATE SURPLUS

	Amount
Surplus, December 31, 1915.....	\$1,017,439 56
Balance for year transferred from income (corrected).....	439,859 43
Received from City of New York for lamps installed in public build- ings prior to 1916.....	1,257 91
<hr/>	
Total .....	\$1,458,556 90

<sup>18</sup> See note 13 on preceding page.

<sup>19</sup> See note 16 on preceding page.

<sup>18</sup> [The company makes no charge to the operating expense account General amortization. Instead it has included in operating expenses an unauthorized account, "Renewals and replacements—plant withdrawn from service" for which concurrent credit is made to "Renewals and replacements—plant withdrawn from service" reserve. See *Depreciation.*]

<sup>19</sup> [The company reports a net corporate income for the year of \$285,463.98; see note 20.]

<sup>20</sup> [These appropriations reported by the company as deductions from gross income are here transferred to Corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly. See also *Depreciation.*]



# 504 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## New York and Queens Electric Light and Power Company

### CORPORATE SURPLUS — *Concluded*

Amount

Dividends declared on preferred stock — 4 per cent on \$1,250,000.00 .....	\$50,000 00
Appropriation for "Contingency" reserve <sup>20</sup> .....	147,616 04
Appropriation to employees for faithful and efficient service <sup>20</sup> . . . . .	6,779 41
Loss on sale of property at Valley Stream .....	3,145 00
Payments on account of accident in 1912 .....	620 35
<b>Total deductions</b> .....	<b>\$208,160 80</b>
<b>Surplus, December 31, 1916</b> .....	<b>\$1,250,396 10</b>

### Municipal Street Lighting<sup>21</sup>

Incandescent	Number of lamps	Price per year	Amount of revenue	Consumption (kw. hrs.)
100-watt multiple .....	5	\$40 85	\$308,653 74	5,227,664
60 c. p. G. F. series overhead .....	12	23 75		
60 c. p. G. F. series underground .....	18	26 00		
100 c. p. G. F. series underground city equipment .....	505	24 00		
100 c. p. G. F. series overhead company equipment .....	13,917	21 75		
100 c. p. G. F. series overhead company equipment .....	176	Free		
400 c. p. G. F. series overhead company equipment .....	1,533	75 00		
400 c. p. G. F. series underground company equipment .....	73	80 00		
400 c. p. G. F. series underground city equipment .....	22	70 00		
400 c. p. G. F. series overhead company equipment .....	7	Free		
600 c. p. G. F. series overhead company equipment .....	20	85 00	126,538 04	1,851,152
600 c. p. G. F. series underground company equipment .....	30	95 00		
600 c. p. G. F. series underground company equipment .....	3	Free		
			<b>\$430,191 78</b>	<b>7,078,816</b>

*Contracts and Sales According to Rate Classification.*—" Wholesale light and power," 127 contracts, 225 meters, 1,655,921 kw. hrs. delivered, gross revenue, \$125,584.42, net revenue, \$125,294.97. No record of other contracts.

### Intercompany Purchases, Sales, Etc.

	Quantity (kw. hrs.)	Average price (cents)	Total	Credit to revenue	Charge to expense
Sold, Manhattan & Queens Traction Corporation . . . . .	289,460	1.90	\$5,458 89	\$5,458 89	.....
Sold, Long Island R. R. Co. ....	7,087	7.83	555 17	555 17	.....
Bought, United Electric Light & Power Co. ....	33,005,200	0.69	226,891 31	.....	\$226,891 31
<b>Total</b> .....				<b>\$6,014 06</b>	<b>\$226,891 31</b>

<sup>20</sup> See note 20 on preceding page.

<sup>21</sup> The five multiple lamps are burning on a 24-hour schedule ; all the others are on a night schedule of 3,962 hours per annum.



New York and Queens Electric Light and Power Company

*Operating Expenses.*—For details see Table XXXVI-B.

*Joint Facilities and Arrangements.*—New York Telephone Company, pole lines, \$899.40.

*Depreciation.*—The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued Amortization of Capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of December 17, 1913, respondent filed with the Commission a rule stating that it would “charge .75 cents per kilowatt hour of electricity sold, plus the actual amount charged for repairs.” This provision is not in conformity with the requirements of the accounting order. The company’s procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account “Renewals and replacements—plant withdrawn from service” with 0.25 cents per kw. hr. sold also charges an account “Contingency” with 0.5 cents per kw. hr. of electricity sold. Capital retirements are charged to the reserve “Renewals and replacements—plant withdrawn from service” instead of to the prescribed reserve Accrued amortization of capital.

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electrical corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electrical companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

<i>Taxes</i>				
CLASS OF TAX	Amount of levy	Charged to income	Paid	Due and unpaid
Land . . . . .	\$2,054 40	\$2,054 40	\$2,054 40	.....
Improvements on land <sup>22</sup> . . . . .	16,890.41	16,890 41	16,890 41	.....
Corporate real property . . . . .	91 77	91 77	91 77	.....
Special franchise . . . . .	34,214 35	34,214 35	36,208 85	.....
Personal property . . . . .	51 50	51 50	51 50	.....
Gross earnings—State <sup>23</sup> . . . . .	7,030 35	8,805 42	7,030 35	.....
Federal income . . . . .	3,952 31	9,644 77	<sup>24</sup> 3,952 31	.....
Total . . . . .	\$64,285 09	<sup>25</sup> \$71,752 62	\$66,279 59	.....

*Uncollectible Bills.*—Number of uncollectible accounts, 487; amount, \$9,911.99. Deposits applied thereto: number, 128; amount, \$3,683; interest on deposits applied, \$210.44; recoveries from items previously written off, \$288.44; amount charged to uncollectible bills, \$5,730.11. Amount of uncollectible bills on which above 128 deposits were held, \$8,593.54.

*Rent Charges.*—Municipal rents and non-tax charges: Department of Bridges, permit to maintain pipe lines on Queensboro Bridge, 3½-inch transmission lines,

<sup>22</sup> Includes \$79.79, tax on power house at Valley Stream, charged to non-operating revenue deductions.

<sup>23</sup> Includes \$97.32 charged to non-operating revenue deductions.

<sup>24</sup> Paid under protest.

<sup>25</sup> See notes 22 and 23.

**New York and Queens Electric Light and Power Company**

8,427 duct feet, rent accrued and paid, \$500; permit to maintain cables on the same bridge, \$1,000; total, \$1,500. Subway duct rents: New York and Queens County Railway Company transmission lines, 4-inch tile ducts, 3,936 duct feet, \$144.32; distribution lines, 4-inch tile ducts, 5,904 duct feet, \$216.48; total, \$360.80. Miscellaneous rents: General office, \$10,850; two district offices, \$1,000; vacant lot, Mill street, Astoria, N. Y., \$899.96; minor items, \$110.74; total, \$12,960.70, excluding items amounting to \$1,093.02 charged in other accounts.

**MISCELLANEOUS INFORMATION**

**Power Plant.**—Located at Astoria, L. I.; capacity, 7,250 kva. For number of units, kind and capacity in service at close of year, see Table XV.

**Underground Conduits.**—Number of ducts per conduit, 1 to 20; trench feet, retired during year, 4,745; added, none; at close of year, 170,812; duct feet, added during year, 58,730; retired, 480; at close of year, 446,240, whereof unoccupied, 165,287; type — fibre, pipe, tile and concrete.

**Circuits, Poles and Line Transformers.**—See Table XVI.

**Services.**—See Table XVII.

**Meters.**—Number at beginning of year, 14,532; bought during year, 5,010; retired during year, 5; owned at close of year, 19,537 (in use by consumers, 17,976; company's service, 145; in stock, 1,416). (For details, see Tables XVIII and XIX.)

**Electric Energy Generated, Bought and Sold (kw. hrs.).**—Generated during year, 4,074,625; used at generating stations, 68,606; net output, 4,006,019; bought, measured at respondent's switchboard, 88,005,200; total available, 87,011,219; sold to railroad companies, 296,547; sold to public, 29,226,660; used by respondent, 681,510; unaccounted for, 6,806,502.

For additional details, see Table XXI, Electric current generated and fuel consumed; Table XXIII, Source and disposition of electric current; Table XXIV, Consumption of electric current.

**Load Data.**—Maximum load, generating station, 6,750 kva., on January 3, 1916; see also Table XXII, Variation of output and of load; connected load, exclusive of company service, 42,887 kva. (For details, see Table XX.)

**Accidents.**—See Tables XXVII–XXIX.

**Employees and Wages.**—Number of general officers, 5; total compensation during year, \$21,283.33. Number of all other employees, second week in December, full-time, 537; part-time, 68; total compensation paid to officers and employees during year, \$520,776.86. (See Tables XXX–XXXIV.)

**Officers.**—President, Ray Palmer; Secretary and Treasurer, H. L. Snyder; Assistant Treasurer, Jesse Richards; Auditor, J. R. Malone; General Superintendent, G. W. Magalhaes; Purchasing Agent, E. B. Ffells.

**Directors.**—George F. Baker, Nicholas F. Brady, George B. Cortelyou, H. W. Fuller, Donald G. Geddes, John W. Lieb, E. S. Marston, Thomas E. Murray, Edgar Palmer, John W. Sterling, C. G. M. Thomas, William Rockefeller, Frank A. Vanderlip.

**Main Business Office.**—444 Jackson avenue, Long Island City, N. Y.

Report verified by Ray Palmer, President, April 16, 1917.

**NEW YORK AND QUEENS GAS COMPANY**

**History.**—Incorporated July 12, 1904, under the Transportation Corporations Law. On July 18, 1904, respondent merged the Newtown and Flushing Gas Company, which company on March 22, 1901, had merged the College Point Gas Company. Respondent supplies water-gas to the Third ward, Borough of Queens, including the former villages of Flushing, College Point, Whitestone and Bayside. It also has the right to operate in the former towns of Newtown and Jamaica. Stock control of the company was acquired with the consent of the Public Service Commission [see order in Case No. 1,453, dated May 20, 1913] by the Consolidated Gas Co. of N. Y., which is reported by the respondent to be the holder of record of 5,300 shares out of a total of 6,000 shares outstanding.<sup>1</sup>

<sup>1</sup> [The Consolidated Gas Co. reports in addition the ownership of 700 shares, representing certificates not in its own name.]

New York and Queens Gas Company

**Stockholders and Members.**—Total voting power of all members, 6,000, each holder of \$100 par value of stock having one vote. Total number of stockholders, June 30, 1916, 8, all residents of New York State. Number of votes cast at the last general meeting, July 14, 1916, 5,800, all of which were cast by L. B. Gawtry, 5,300 votes in behalf of the Consolidated Gas Company, and 500 in behalf of other members.

**Important Changes during the Year.**—No additional powers or franchises were acquired.

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	<b>ASSETS SIDE</b>		
\$31,060 74	Cash . . . . .	\$17,418 21	D \$13,642 53
1,959 68	Accounts receivable from City of New York (for gas) . . . . .	2,388 26	428 58
9,301 95	Consumers' accounts receivable . . . . .	9,813 79	511 84
5,232 48	Other accounts receivable . . . . .	12,430 02	7,197 59
807 67	Prepayments . . . . .	764 39	D 43 28
12,694 10	Materials and supplies . . . . .	16,216 34	3,522 24
2,877 85	Real estate and other miscellaneous investments . . . . .	3,104 18	226 33
1,401,499 11	"Fixed Capital, Dec. 31, 1908" . . . . .	1,396,398 61	D 5,100 50
390,838 66	Fixed capital installed since 1908 . . . . .	460,953 07	70,114 41
1,792,337 77	Total fixed capital (without deduction of depreciation) . . . . .	1,857,351 68	65,013 91
1,591 57	Other suspense . . . . .	626 12	D 965 45
<u>\$1,857,863 76</u>	<u>Total . . . . .</u>	<u>\$1,920,112 99</u>	<u>\$62,249 23</u>
	<b>LIABILITIES SIDE</b>		
\$1,245 48	Taxes accrued . . . . .	\$1,325 29	\$79 81
150,000 00	Bills payable to Consolidated Gas Co. — due on demand . . . . .	175,000 00	25,000 00
20,853 56	Consumers' deposits . . . . .	23,070 99	2,217 43
3,110 57	Accounts payable to associated companies . . . . .	1,619 83	D 1,490 74
25,014 74	Miscellaneous accounts payable . . . . .	30,690 85	5,676 11
17,000 00	Interest accrued on funded debt . . . . .	17,000 00	.....
3,901 88	Interest accrued on unfunded debt . . . . .	4,735 93	834 05
538 04	Other unfunded debt . . . . .	665 18	127 14
816,000 00	First mortgage bonds . . . . .	816,000 00	.....
74,225 34	Reserve for "Contingency" <sup>2</sup> . . . . .	86,840 85	12,615 51
5,529 53	Reserve for renewals and replacements — plant withdrawn from service <sup>3</sup> . . . . .	6,901 45	1,371 92
847 85	Fire insurance participation reserve . . . . .	674 18	326 33
600,000 00	Common stock . . . . .	600,000 00	.....
140,096 77	Corporate surplus . . . . .	155,588 44	15,491 67
<u>\$1,857,863 76</u>	<u>Total . . . . .</u>	<u>\$1,920,112 99</u>	<u>\$62,249 23</u>

**Contingent Liabilities.**—None.

Valuation of Property for Purposes of Taxation

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places . . . . .	\$620 018 21	\$620,018 21
Real property in streets — tangible . . . . .	446,884 51	446,884 51
Intangible property, exclusive of franchises . . . . .	.....	48,601 19
Tangible personal property . . . . .	223,959 93	223,959 93

<sup>2</sup> Includes \$889.84 due the Consolidated Gas Company.  
<sup>3</sup> See Depreciation, page 512.

New York and Queens Gas Company

Valuation of Property for Purposes of Taxation — Concluded

Assessed valuation for 1916 taxes:

Real property outside streets and public places:	Amount
Land .....	\$13,600 00
Improvements .....	141,600 00
Real property (tangible and intangible) in streets.....	450,000 00

DETAILS OF ASSETS AND LIABILITIES  
"Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Real estate, etc.....	\$93,689 57	\$5,100 50	\$88,589 07
Fixed capital not separable.....	1,022,407 52	.....	1,022,407 52
Mains .....	172,993 89	.....	172,993 89
Services .....	51,351 93	.....	51,351 93
Street lamps .....	2,054 16	.....	2,054 16
Meters .....	37,244 89	.....	37,244 89
Meter installations .....	15,070 93	.....	15,070 93
Tools .....	1,637 67	.....	1,637 67
Stable equipment .....	615 00	.....	615 00
Arc lamps .....	2,160 75	.....	2,160 75
Office fixtures .....	2,272 80	.....	2,272 80
Total .....	\$1,401,499 11	\$5,100 50	\$1,396,398 61

Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land occupied by gas works...	\$13 26	.....	.....	\$20,630 90
General equipment .....	589 16	.....	.....	9,002 03
Works and station structures...	14,321 02	.....	.....	22,194 58
Holdings .....	15,924 48	.....	.....	84,501 98
Furnaces, boilers and accessories	8,216 31	.....	.....	10,510 81
Steam engines .....	.....	.....	.....	2,641 51
Water gas sets and accessories.	173 09	.....	.....	12,469 53
Purification apparatus .....	60 00	.....	.....	12,720 86
Accessory equipment at works..	19 25	.....	.....	5,986 43
Trunk lines and mains.....	11,829 44	.....	.....	140,856 90
Gas services .....	5,138 58	.....	.....	44,112 58
Gas meters .....	3,768 54	.....	\$62 57	40,351 22
Gas meter installation.....	1,215 96	.....	.....	10,772 78
Gas engines and appliances....	7,732 48	.....	806 50	41,517 21
Gas tools and implements.....	157 50	.....	.....	291 91
Gas laboratory equipment.....	415 93	.....	.....	580 39
Engineering and superintendence	1,408 48	.....	.....	1,408 48
Interest during construction...	.....	.....	.....	402 97
Total .....	\$70,983 48	.....	\$869 07	\$460,953 07

Details of Expenditures for Improvements

Sewer .....	\$540 08
Governor house .....	2,389 68
Boiler house .....	7,135 38
Oil tank wall .....	3,260 46

New York and Queens Gas Company  
Details of Expenditures for Improvements—Concluded

Well .....	\$852 26
Holders .....	15,924 48
Boiler .....	8,066 31
Trunk lines and mains.....	11,829 44
Gas services .....	5,138 58
Gas meters:	
400 5-light regular .....	2,280 00
29 45-light regular .....	516 06
16 10-light, 2 30-light and 2 100-light.....	284 06
Meter cocks .....	688 42
Gas meter installation .....	1,215 96
Peerless cabinets, 150 .....	2,328 10
Peerless juniors, 450.....	3,959 90
No. 8 B Westinghouse Triplex, 200.....	1,424 00
Engineering and superintendence .....	1,408 48
Miscellaneous and minor items.....	1,741 83
<b>Total .....</b>	<b>\$70,983 48</b>

*Equipment Retired during the Year.*—Gas meters and cocks, \$62.57; gas arcs, \$634.75; gas appliances, \$171.75; boilers, \$3,000; boiler house, \$2,100.50; total cost credited to fixed capital, \$5,969.57; salvage realized from sale, \$420; charged to renewals and replacements reserve, \$5,549.57.

*Miscellaneous Investments.*—Free investments: Fire insurance participation certificates, par value and book cost, \$674.18; interest rate, 3 per cent per annum; income accrued during year, \$20.23. Real estate mortgage, date of maturity, November 8, 1918, par value and book cost, \$400; interest rate, 6 per cent per annum; income accrued during the year, \$28.50. Bound investment: New York City 4¼ per cent 50-year corporate stock, maturing 1962, par value, \$2,000; actual cost and amount at which carried on books, \$2,030; income accrued during year, \$85; total par value of investments, \$3,074.18; total book value, \$3,104.18.

*Prepayments.*—Insurance, \$97.72; gas oil pipe line rental, \$666.67; total, \$764.39.

*Materials and Supplies.*—Steam coal, \$757.58; generator fuel, \$4,100.10; gas oil, \$3,830.95; cast iron pipe and fittings, \$1,343.16; gas lamps, \$923.99; stationery supplies, \$795.73; sundry gas making materials, \$1,229.16; other supplies, \$3,235.67; total, \$16,216.34:

Securities .

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds
Nominal date of issue.....	_____	August 1, 1904
Date of maturity .....	_____	August 1, 1934
Interest rate and dates.....	_____	5%, F. & A.
Denomination .....	1 share = \$100	\$1,000
Authorized by company .....	\$600,000	1,000,000
By public authority .....	600,000	1,000,000
Only nominally issued .....	.....	184,000
Actually issued, prior to year.....	600,000	816,000
Cash realized .....	.....	156,380
Property consideration .....	600,000	659,620
Actually outstanding .....	600,000	816,000
Interest accrued and dividends declared.....	.....	40,800
Interest charged to income.....	.....	40,800
Interest and dividends paid.....	.....	40,800
Interest and dividends not due.....	.....	17,000
Trustee under mortgage .....	_____	Lincoln Trust Co.

<sup>4</sup> Deposited with City of New York to insure the annual payment for the use of gas oil pipe line.

## New York and Queens Gas Company

**Bills and Accounts Owning to Associated Companies.**—Consolidated Gas Co., 6 per cent demand notes; advanced during year, \$25,000; owing at end of year, \$175,000; interest accrued, \$10,106.55; interest paid, \$9,217.21. Open accounts owing at close of year: New York and Queens Electric Light and Power Co., \$35.08; New Amsterdam Gas Co., \$331.94; Astoria Light, Heat and Power Co., \$23.05; Standard Gas Light Co., \$307.78; Consolidated Gas Co., \$921.98; total, \$1,619.83.

**Consumers' Deposits.**—At beginning of year, \$20,858.56; added during year, \$6,278.31; refunded by cash, \$1,003.10; refunded by credits to consumers' accounts, \$3,057.78; balance at close of year, \$28,070.99. For number of deposits see Table XL.

**Miscellaneous Accounts Payable.**—Advances by customers for mains, \$14,932.65; other accounts payable, \$15,758.20; total, \$30,690.85.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Other Unfunded Debt.**—Wages accrued, \$619.83; water rates accrued, \$45.35; total, \$665.18.

## Reserves

	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Contingency <sup>a</sup> .....	\$74,225 84	\$12,615 51	.....	\$86,840 85
Renewals and replacements — plant withdrawn from serv- ice <sup>b</sup> .....	5,529 58	7,569 29	\$6,197 37	6,901 45
Fire insurance participation..	847 85	326 38	.....	674 18

## INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease <sup>c</sup>
Operating revenues — sale of gas:				
Municipal street lighting.....	.....	.....	.....	D \$4,308 37
Lighting municipal buildings.....	1,817	\$0.75	\$1,362 90	D 74 25
Prepaid gas .....	76,262	1.00	76,261 90	798 73
Commercial metered lighting.....	174,231	1.00	173,814 44	17,815 81
Total .....	252,310	—	\$251,439 24	\$14,236 92
Miscellaneous revenues:				
Rent of gas appliances.....			12,521 26	1,295 37
Gas merchandise and jobbing revenue.....			<sup>d</sup> 5,570 83	4,716 32
Other miscellaneous revenue.....			380 82	45 16
Total operating revenues.....			\$269,912 15	\$20,294 77
Operating expenses:		Cents per M cu. ft. <sup>e</sup>		
Gas making labor.....		4.00	\$11,639 36	\$2,676 96
Boiler fuel .....		3.10	8,816 80	933 53
Generator fuel .....		9.51	27,092 46	3,063 06
Water gas oil.....		13.72	39,061 14	1,217 16
Other supplies and expenses.....		1.23	3,508 83	596 16
Repairs at works.....		2.50	7,123 34	812 51
Total works expense.....		34.15	\$97,251 98	\$9,269 37
Less residuals produced.....		0.01	36 00	5 50

<sup>a</sup> In addition to this, respondent reports interest due the Consolidated Gas Co. of \$889.34.

<sup>b</sup> See *Depreciation*, page 512.

<sup>c</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>d</sup> Receipts from sale of merchandise and from jobbing, \$16,503.76; less cost of materials sold, \$10,932.93.

<sup>e</sup> Ratios for net cost of gas in holders and preceding items based on 284,713 M cu. ft. of gas made; those for total production expenses and following items on 252,310 M cu. ft. sold.

New York and Queens Gas Company  
INCOME STATEMENT — *Concluded*

Operating expenses— <i>Concluded</i> :	Cents per M cu. ft. <sup>9</sup>	Net amount for year	Increase or (D) decrease <sup>7</sup>
Net cost of gas in holders.....	34.14	\$97,215 93	<sup>10</sup> \$9,263 87
Total production expenses.....	38.53		
Transmission and distribution.....	10.83	27,319 95	1,616 91
Municipal street lighting .....	0.02	59 03	D 31 93
Commercial administration .....	5.17	13,048 53	283 42
Promotion of business.....	2.20	5,539 24	788 68
General expenses (exclusive of depreciation).....	9.56	24,132 02	3,203 98
<hr/>			
Total of foregoing.....	66.31	\$167,314 70	\$15,124 93
Renewals and replacements— plant withdrawn from service (reserved) <sup>11</sup> .....	3.00	7,569 29	386 99
<hr/>			
Total (including amortization).....	69.31	\$174,883 99	\$15,511 92
Uncollectible revenues .....	0.16	406 08	D 493 72
Tax accruals .....	5.29	13,357 00	814 11
<hr/>			
Total of expenses, taxes, etc.....	74.76	\$188,647 07	\$15,832 31
<hr/>			
Operating income applicable to corporate property.....		\$81,265 08	\$4,462 46
Non-operating income: Interest on bonds, \$85; on mortgage, \$28.50 . . . . .		113 50	28 50
<hr/>			
Gross corporate income.....		\$81,378 58	\$4,490 96
Deductions from gross income: Interest on funded debt, \$40,- 800; on advances from Consolidated Gas Co., \$10,106.55; on consumers' deposits, \$1,305.....		52,211 55	5,856 13
<hr/>			
Net corporate income (corrected) <sup>12</sup> .....		\$29,167 03	D \$1,365 17

[Appropriation of net corporate income for "Contingency" reserve, \$12,615.51.  
See *Corporate Surplus*.]<sup>13</sup>

CORPORATE SURPLUS		Amount
Surplus, December 31, 1915.....		\$140,096 77
Balance for year transferred from income (corrected).....		29,167 03
Bad debts collected .....		87 27
		<hr/>
		\$169,351 07
Appropriation to "Contingency" reserve <sup>14</sup> .....	\$12,615 51	
Appropriation to employees for faithful and efficient service .....	789 85	
Bad debts written off.....	357 27	
		<hr/>
Total deductions .....		13,762 63
		<hr/>
Surplus, December 31, 1916.....		\$155,588 44

<sup>7</sup> See note 7 on preceding page.

<sup>9</sup> See note 9 on preceding page.

<sup>10</sup> [Constituent items shown above were computed by the Bureau of Statistics and Accounts.]

<sup>11</sup> [The company makes no charge to the operating expense account "general amortization." Instead it has substituted the unauthorized account "Renewals and replacements— plant withdrawn from service" for which concurrent credit is made to "Renewals and replacements— plant withdrawn from service" reserve. See *Depreciation*, page 512.

<sup>12</sup> The company reports a net corporate income for the year of \$16,551.52. See note 13 below.

<sup>13</sup> [Appropriations for "Contingency" reported by the company as deductions from gross income are here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly. See also *Depreciation* on page 512.

<sup>14</sup> See note 13.



## New York and Queens Gas Company

*Operating Expenses.*—For details, see Table XXXV-B.

*Depreciation.*—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of January 26, 1909, this company filed with the Commission a rule of depreciation which provides that it charge 12 cents per M cubic feet of gas sold to cover "entire amortization, including current repairs." The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order.

It charges an account "Renewals and replacements—plant withdrawn from service" with 3 cents per M cu. ft. of gas sold and also charges an account "Contingency" with 5 cents per M cu. ft. of gas sold. Capital retirements are charged to the reserve "Renewals and replacements—plant withdrawn from service" instead of to the prescribed reserve "Accrued amortization of capital."

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electrical corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electrical companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

## Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land .....	\$280 16	\$280 16	\$280 16	.....
Improvements on lands.....	2,916 96	2,916 96	2,916 96	.....
Special franchise .....	8,250 30	8,250 30	8,250 30	.....
Gross earnings, State.....	1,325 29	1,325 29	1,245 48	.....
Federal .....	584 29	<sup>15</sup> 584 29	584 29	.....
Total .....	<u>\$13,857 00</u>	<u>\$13,857 00</u>	<u>\$13,277 19</u>	<u>.....</u>

*Uncollectible Bills.*—Number of uncollectible accounts, 101; amount, \$700. Deposits applied thereto: number, 46; amount, \$270; interest on deposits applied, \$23.92; net amount charged to uncollectible bills, \$406.08. Amount of uncollectible bills on which above 46 deposits were held, \$415.60.

## MISCELLANEOUS INFORMATION

*Works and Holders.*—Water-gas sets, 3; total 24-hour capacity, 2,750 M cu. ft. (See Table II.); holders, 3; total capacity, 1,850 M cu. ft. (See Table IV.); for auxiliary works apparatus, see Table III.

*Mains.*—Transmission pipe line, 13,785 ft.; no change during year. Distribution pipe line at close of year, 557,846 ft.; laid within year, 15,488 ft.; taken up or abandoned, none. (See Table V.)

<sup>15</sup> Includes \$216.25 tax on bond interest assumed by the respondent which should have been charged to Other contractual deductions from gross income.



**New York and Queens Gas Company**

**Services.**—Service pipes in use at close of year, 7,063; added during year, 271; removed, none. (See Table VI.)

**Meters.**—Number of consumers' meters in service at close of year (excluding 326 set but locked or cut out), 9,558; increase during year, 590; number owned at close of year, 10,299; bought during year, 449; retired, 6; increase during year, 443. (See Tables VII and VIII.)

**Gas Made and Sold (cu. ft.).**—On hand at beginning of year, 1,032,000; made during year, 284,713,000; used by respondent, 1,996,300; sold to public, 252,310,300; on hand at close of year, 809,000; unaccounted for, 30,629,400.

**Materials and Residuals.**—Gas oil is delivered under the terms of a contract made with the Consolidated Gas Company; delivered during year, 1,231,199 gals.; contract price, 3.09 cents per gal. For details of materials consumed, see Table IX.

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of general officers, 2; total compensation during the year, \$5,002.08. Number of all other employees, second week in December, full-time, 70; part-time, 2. Total compensation paid to officers and employees, \$63,037.86. See Tables XXX–XXXIV.

**Officers.**—President, Moses Taylor; Vice-President, L. B. Gawtry; Secretary and Manager, M. H. Spear; Treasurer, R. A. Carter.

**Directors.**—Moses Taylor, William Rockefeller, G. B. Cortelyou, R. A. Carter, W. R. Addicks, J. W. Sterling, N. F. Brady.

**Main Business Office.**—88 Main street, Flushing, N. Y.

Report verified by M. H. Spear, General Manager, April 16, 1917.

**NEW YORK AND RICHMOND GAS COMPANY**

**History.**—Incorporated July 13, 1901, as a consolidation of the New York and Richmond Gas Company and the Richmond County Gas Light Company. The Richmond County Gas Light Company was organized under the General Corporation Law, June 27, 1856. The New York and Richmond Gas Company (the original company of that name) was organized under the Transportation Corporations Law, June 17, 1901, and on July 1, 1901, merged with the Consumers' Gas Light Company, which latter company was organized under the General Corporation Law, March 3, 1887.

The respondent is the only company supplying gas in the Borough of Richmond (1st, 2d, 3d and 4th wards).

**Stockholders and Members.**—Number, October 18, 1916, 20; of whom 10, holding 14,799 votes, were residents of New York State. Total voting power, number of shares, 15,000, of \$100 par value each. According to the 1908 report the ten principal stockholders were: Forrest and Company, 4,750; C. C. Knauf, 2,520; M. J. Dodsworth, 1,000; Helen L. Shelton, 900; Clyde Notman, 755; John Hallett Clark, 629; James A. Trowbridge, 331; Elliston P. Morris, 300; Frank Hall, 230; Ashley P. Hunter, 200. Votes cast at last general meeting, February 7, 1916, 8,531, of which M. M. Freeman cast 1,248 on behalf of himself; J. H. Maloy cast 122 on behalf of himself; C. N. Forrest cast 105 on behalf of himself and 2,800 on behalf of other members; W. Hammond cast 20 on behalf of himself and 4,230 on behalf of other members; F. H. Shelton cast 5 and F. H. Innes 1, each on his own behalf.

**Important Changes during the Year.**—No additional powers or franchises were acquired; 5.27 miles of new mains were laid and a vertical exhaustor was installed. W. B. Walter succeeded J. H. Maloy as vice-president on August 31, 1916. J. H. Maloy became first vice-president on November 1, 1916.

514 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

New York and Richmond Gas Company  
BALANCE SHEET

December 31, 1915		ASSETS SIDE	December 31, 1916	Increase or (D) decrease
\$74,894 80	Cash .....		\$81,675 51	\$6,780 71
2,280 31	Accounts receivable from City of New York (for gas).....		2,950 39	670 08
44,270 11	Consumers' accounts receivable.....		57,465 83	13,195 72
1,664 46	Other special deposits.....		34,098 79	32,434 33
1,562 96	Prepayments .....		574 88	D 988 08
39,634 86	Materials and supplies.....		50,953 57	11,318 71
2,908,528 13	"Fixed Capital, Dec. 31, 1908".....		2,906,544 38	D 1,983 75
347,786 80	Fixed capital installed since 1908....		398,679 20	50,892 40
3,256,314 93	Total fixed capital—gross.....		3,305,223 58	48,908 65
27,291 68	Less accrued amortization .....		44,139 09	16,847 41
3,229,023 25	Total fixed capital—net.....		3,261,084 49	32,061 24
1,760 17	Unamortized debt discount and expense		1,436 89	D 323 28
216 26	Other suspense—miscellaneous ac- counts receivable .....		216 26	.....
<u>\$3,395,307 18</u>	Total . . . . .		<u>\$3,490,456 61</u>	<u>\$95,149 43</u>

		LIABILITIES SIDE		
\$3,203 91	Taxes accrued .....		\$3,424 83	\$220 92
25,533 10	Consumers' deposits .....		30,933 99	5,400 89
18,272 95	Miscellaneous accounts payable.....		14,538 82	D 3,734 13
4 00	Dividends declared .....		30,013 00	30,009 00
12,500 00	Interest accrued on funded debt.....		12,500 00	.....
5,996 91	Interest accrued on unfunded debt...		7,057 84	1,060 93
196 61	Other unfunded debt—wages accrued		480 03	283 42
1,500,000 00	Mortgage bonds .....		1,500,000 00	.....
4,855 25	Casualties and insurance reserve.....		5,943 44	1,088 19
26,330 98	Other optional reserves.....		25,588 61	D 742 37
1,500,000 00	Common stock .....		1,500,000 00	.....
298,413 47	Corporate surplus .....		359,976 05	61,562 58
<u>\$3,395,307 18</u>	Total . . . . .		<u>\$3,490,456 61</u>	<u>\$95,149 43</u>

Contingent Liabilities.—None.

Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same— present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places....	\$781,855 88	\$557,117 27
Real property in streets—tangible.....	452,222 59	284,757 99
Intangible property, including franchises.....		N. B.
Tangible personal property .....	63,028 99	63,028 99

Assessed valuation for 1916 taxes:

	Amount
Real property outside streets and public places:	
Land .....	\$25,275 00
Improvements .....	291,700 00
Corporate real property.....	5,000 00
Real property (tangible and intangible) in streets.....	712,000 00
Personal property .....	10,000 00

## New York and Richmond Gas Company

## DETAILS OF ASSETS AND LIABILITIES

*"Fixed Capital, December 31, 1908."*—Balance, December 31, 1915, \$2,908,528.13; withdrawn during year: 2 horses, \$535; 2 wagons, \$445; harness, \$83; boiler stock, \$635; mains, \$173.65; meters, \$112.10; total withdrawals, \$1,983.75; balance, December 31, 1916, \$2,906,544.38.

*Fixed Capital Installed since December 31, 1908*

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land occupied by gas works....	.....	.....	.....	\$1,371 04
General structures .....	.....	.....	.....	9,480 38
General equipment .....	\$3,297 33	\$1,786 20	\$2,086 00	12,791 79
Works and station structures...	1,539 80	.....	.....	14,329 24
Holders .....	2,016 01	.....	.....	80,681 64
Furnaces, boilers and accessories	1,148 26	.....	.....	8,380 85
Steam engines .....	.....	.....	.....	282 97
Miscellaneous power plant equip- ment .....	.....	.....	.....	2,445 77
Benches and retorts.....	.....	.....	.....	2,229 27
Water gas sets and accessories..	161 37	.....	.....	9,486 68
Purification apparatus .....	.....	.....	.....	1,799 65
Accessory equipment at works..	2,306 68	.....	2,470 00	11,914 11
Trunk lines and mains.....	26,630 57	.....	1 80	137,545 42
Gas services .....	8,269 91	.....	.....	89,548 83
Gas meters .....	5,594 76	.....	13 30	48,108 87
Gas meter installation.....	1,544 39	.....	.....	15,109 36
Gas engines and appliances.....	.....	.....	12 00	119 82
Gas tools and implements.....	636 43	.....	.....	2,105 77
Gas laboratory equipment.....	299 02	.....	.....	548 11
Engineering and superintendence	244 68	.....	.....	319 68
<b>Total .....</b>	<b>\$53,689 30</b>	<b>\$1,786 20</b>	<b>\$4,588 10</b>	<b>\$398,679 20</b>

*Details of Expenditures for Property*

Office furniture and equipment.....	\$456 53
Motor cars, trucks and accessories.....	4,047 56
Gasolene storage system and pump.....	559 19
Steam heating system.....	552 23
New stack for 1 and 2 boilers.....	1,078 79
Well .....	810 54
Exhauster .....	2,306 68
Power tamper .....	521 76
29-inch outlet on relief holder.....	1,749 82
Trunk lines and mains.....	26,630 57
Gas services .....	8,269 91
Gas meters .....	5,594 76
Gas meter installation.....	1,544 39
Engineering and superintendence.....	244 68
Minor projects .....	1,108 09
<b>Total .....</b>	<b>\$55,475 50</b>

**New York and Richmond Gas Company**  
**Equipment Retired during the Year**

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Recovered from other companies	AMOUNT CHARGED TO—	
				Accrued amortisation	General reserve
Motorcycle .....	1	\$150 00	\$50 00	\$100 00	.....
Ford cars .....	4	1,646 00	600 00	1,046 00	.....
Wagons .....	2	445 00	55 00	210 00	\$180 00
Horses and harness.....	3	908 00	280 00	498 00	130 00
Boiler stack .....	1	635 00	.....	404 00	231 00
Conveyor and grab bucket...	1	2,470 00	2,275 00	195 00	.....
Street mains .....	—	175 45	.....	77 88	97 57
Gas meters .....	7	125 40	.....	75 65	49 75
Gas appliances .....	2	12 00	.....	12 00	.....
<b>Total .....</b>	<b>—</b>	<b>\$6,566 85</b>	<b>\$3,260 00</b>	<b>\$2,618 53</b>	<b>\$688 32</b>

*Special Deposits.*— Dividend, \$30,013; deposited with bid for municipal street lighting, \$32.81; cash insurance reserve, \$4,052.98; total, \$34,098.79.

*Prepayments.*— Miscellaneous accounts payable that have been pro-rated, \$574.88.

**Materials and Supplies**

	On hand at close of year	Average cost per unit <sup>1</sup>	Cost of quantity on hand at close of year
Anthracite coal (long tons).....	38	\$3.10	\$116 97
Generator fuel (long tons).....	1,578	5.24	8,265 09
Gas oil (gallons) .....	33,457	.03 ½	1,113 98
Iron oxide .....	N. R.	—	1,563 84
Water gas tar (gallons).....	10,518	.02 ½	487 95
Castiron pipe and fittings.....	—	—	5,248 48
Wrought iron pipe and fittings.....	—	—	5,950 68
Gas ranges <sup>2</sup> .....	—	—	9,361 49
Gas lamps .....	N. R.	—	1,468 43
Gas fixtures .....	N. R.	—	2,059 45
Meters .....	17	—	721 38
Chestnut coal .....	—	—	229 44
Miscellaneous supplies .....	—	—	14,366 39
<b>Total .....</b>	<b>—</b>	<b>—</b>	<b>\$50,953 57</b>

*Unamortized Debt Discount and Expense.*— On \$1,500,000 par value, first mortgage, 5 per cent bonds, due 1921:<sup>3</sup> Method of extinguishment, equal charges for 11 ½ years; unamortized balance, December 31, 1915, \$1,760.17; amount charged to income during year, \$323.28; unamortized balance, December 31, 1916, \$1,436.89.

**Securities**

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds
Nominal date of issue.....	—	May 1, 1901
Date of maturity.....	—	May 1, 1921
Interest, rate and dates.....	—	5%, M. & N.
Denominations .....	1 share = \$100	\$1,000
Authorized by company .....	\$1,500,000	\$1,500,000
By public authority .....	1,500,000	N. R.

<sup>1</sup> Unit cost not reported; calculations made by Bureau of Statistics and Accounts of this Commission.

<sup>2</sup> Includes ranges, water heaters, gas steam radiators, etc.

<sup>3</sup> See *Securities* below for particulars of funded debt, including discounts, etc.

New York and Richmond Gas Company

Securities — Concluded

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds
Actually issued prior to year.....	\$1,500,000	\$1,500,000
Cash realized .....	100,000	466,900
Property consideration .....	1,400,000	1,029,400
Discount .....	.....	8,700
Actually outstanding .....	1,500,000	1,500,000
Interest accrued and dividends declared.....	45,000	75,000
Interest charged to income.....	.....	75,000
Interest and dividends paid.....	14,991	75,000
Interest and dividends not due.....	.....	12,500
Interest and dividends matured and unpaid.....	80,013	.....
Market price: highest, lowest, last sale.....	65; N. R.; 65	91; N. R.; 96
Trustees under mortgages .....	.....	Central Trust Co.

**Consumers' Deposits.**—At beginning of year, \*\$24,650.20; added during year, \$11,890; refunded by cash in whole or in part, \$5,960; refunded by credit to consumers' accounts, \$155; balance at close of year, \*\$29,925.20; interest accrued during the year, \$1,664.60; interest paid, \$603.67.

**Miscellaneous Accounts Payable.**—Unclaimed wages, \$152.14; over and short cash, \$205.61; prepayment meter suspense, \$390.07; other accounts payable, \$18,791.00; total, \$14,538.82.

**Taxes Accrued.**—See schedule supporting Income Statement.

Reserves

	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Accrued amortization .....	\$27,291 68	* \$19,465 94	\$2,618 53	\$44,189 09
Casualties and insurance....	4,855 25	.....	2,911 81	1,943 44
General .....	24,780 98	.....	688 32	24,042 66
Other optional (self insurance)	1,600 00	2,400 00	.....	4,000 00
New mains refunding.....	.....	1,552 12	6 17	1,545 95

INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues — sale of gas:				
Municipal street lighting.....	3,314	* \$0.75	\$2,485 08	\$7 60
Lighting municipal buildings...	2,918	.75	2,187 19	234 85
Municipal heat and power.....	262	.75	196 46	D 20 40
Prepaid gas .....	105,620	1.00	105,620 10	6,227 70
Commercial metered lighting....	301,877	1.00	301,876 70	31,309 20
Total sales .....	413,991	.....	\$412,306 11	\$37,758 95
Miscellaneous revenues:				
Rent of gas appliances.....			5 00	D 15 00
Gas merchandise and jobbing revenue.....			* 16,086 44	5,242 78
Sale of residuals and by-products.....			21,963 12	14,682 99
Total operating revenues .....			\$450,420 67	\$57,689 72

\* Does not agree with the balance sheet. Company has improperly excluded unclaimed deposits.

\* Calculated by Bureau of Statistics from figures reported by company.

\* Receipts from sale of merchandise and from jobbing, \$53,293.99; less cost of materials sold, \$37,207.55.

New York and Richmond Gas Company  
INCOME STATEMENT — *Concluded*

	Cents per M cu ft. <sup>1</sup>	Net amount for year	Increase or (D) decrease
Operating expenses:			
Gas making labor .....	3.14	\$14,703 37	\$538 11
Boiler fuel .....	1.80	8,436 52	D 311 50
Generator fuel .....	7.33	34,320 34	4,126 67
Gas oil .....	12.80	59,964 57	3,268 48
Other supplies and expenses.....	1.64	7,655 73	47 92
Repairs at works .....	2.12	10,002 35	3,009 31
<b>Total works expense .....</b>	<b>28.83</b>	<b>\$135,082 88</b>	<b>\$10,678 99</b>
<b>Less residuals produced .....</b>	<b>2.79</b>	<b>Cr. 12,084 65</b>	<b>5,292 53</b>
<b>Net cost of gas in holder.....</b>	<b>26.04</b>	<b>\$121,998 23</b>	<b><sup>a</sup> \$5,386 46</b>
Total production expenses.....	29.47	121,998 23	5,386 46
Transmission and distribution.....	8.41	34,807 80	9,672 68
Commercial administration .....	4.20	17,405 72	817 46
Promotion of business .....	1.51	6,264 68	1,175 17
General expenses (excluding items below).....	6.33	26,174 79	3,044 14
<b>Total of foregoing .....</b>	<b>49.92</b>	<b>\$206,651 23</b>	<b>\$30,095 91</b>
General amortization (reserved) .....	4.70	19,465 94	D 3,977 17
Cost of manufacturing residuals sold.....	5.28	21,665 71	14,809 86
Residuals and by-products expense.....	.07	297 41	D 62 67
<b>Total (including amortization).....</b>	<b>59.92</b>	<b>\$248,080 28</b>	<b>\$30,865 92</b>
Uncollectible revenues .....	.05	192 34	D 103 44
Tax accruals .....	5.91	24,449 99	4,750 24
<b>Total of expenses, taxes, etc.....</b>	<b>65.88</b>	<b>\$272,722 61</b>	<b>\$35,512 72</b>
<b>Operating income applicable to corporate property.....</b>		<b>\$177,698 06</b>	<b>\$22,157 00</b>
Non-operating income: Miscellaneous rent revenues, \$363.50; interest on bank balances, \$1,921.85; sales of material, \$34.68; less non-operating revenue deductions (rent ex- pense), \$224.44 .....		2,095 50	174 79
<b>Gross corporate income .....</b>		<b>\$179,793 65</b>	<b>\$22,331 79</b>
Deductions from gross income: Interest on funded debt, \$75,000; on consumers' deposits, <sup>a</sup> \$1,564.60; amortization of debt discount and expense, \$323.23; income tax on bond coupons assumed by company, \$232.75.....		77,220 63	138 49
<b>Net corporate income .....</b>		<b>\$102,573 02</b>	<b>\$22,193 30</b>

CORPORATE SURPLUS	Amount
Surplus, December 31, 1915.....	\$298,413 47
Credit balance for year transferred from income account.....	102,573 02
Bad debts collected.....	117 52
Refund of Pennsylvania State tax on coal purchased between July 1, 1913, and May 28, 1916.....	555 28
Adjustment of water gas tar stock.....	6,320 68
<b>Total .....</b>	<b>\$407,979 97</b>

<sup>1</sup> The ratios for net cost of gas in holder and preceding items are based on 468,442 M cu. ft. made; those for total production expenses and following items on 413,991 M cu. ft. sold to public. The ratios based on gas sold were computed by the Bureau of Statistics.

<sup>a</sup> Constituent items shown above were computed by the Bureau of Statistics.

# ABSTRACTS OF COMPANY RETURNS

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## New York and Richmond Gas Company

### CORPORATE SURPLUS—Concluded

Amount

Expenses elsewhere unprovided for (donations):.....	\$2,135 02
Dividends declared on \$1,500,000 common stock, payable 1 per cent on March 6, and 2 per cent on December 29, 1916 .....	45,000 00
Bad debts written off.....	847 54
Rebates on fast meters.....	21 36
<b>Total deductions .....</b>	<b>\$48,003 92</b>
<b>Surplus, December 31, 1916.....</b>	<b>\$359,976 05</b>

**Municipal Street Lighting.**— 239 Welsbach lamps at 75 cents per M cu. ft.; gas per lamp hour, 3½ cu. ft. (3,962 lamp hours per year); total consumption for the year, 3,314,180 cu. ft.; amount of revenue, \$2,485.66.

**Sale of Residuals and By-products.**— See Table IX.

**Operating Expenses.**— For details, see Table XXXV-B.

**Depreciation.**— The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs, and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued Amortization of Capital" which is the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 8, 1915, this company filed with the Commission a rule of depreciation which provides for a charge to "General Amortization — Gas" and concurrent credit to "Accrued Amortization of Capital" of ten cents per M cu. ft. of gas sold [less the amount of actual repairs].

### Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land .....	\$538 36	\$538 36	\$538 36	.....
Improvements on lands.....	5,674 84	5,674 84	5,674 84	.....
Corporate real property.....	106 50	106 50	106 50	.....
Special franchise .....	15,165 60	15,165 60	15,165 60	.....
Personal property .....	213 00	213 00	213 00	.....
Gross earnings, state.....	1,967 11	2,251 69	1,967 11	.....
Federal income .....	563 66	500 00	563 66	.....
<b>Total .....</b>	<b>\$24,229 07</b>	<b>\$24,449 99</b>	<b>\$24,229 07</b>	<b>.....</b>

**Uncollectible Bills.**— Number of uncollectible accounts, 268; amount, \$1,222.68. Deposits applied thereto: number, 27; amount, \$160; interest on deposits applied, \$22.80; amount charged to uncollectible bills, \$192.34; to *Surplus* — bad debts written off, \$847.54.

**Rent Revenues.**— Rent of apartments in office building, \$363.50; expense for janitor service, minor repairs, etc., \$224.44; net revenue, \$139.06.

**New York and Richmond Gas Company**  
**MISCELLANEOUS INFORMATION**

**Works and Holders.**— Water-gas sets, 3; total capacity, 3,000 M cu. ft.; coal-gas works, total daily capacity, 500 M cu. ft. (See Table II.) Holders, 4; total capacity, 1,465 M cu. ft. (See Table IV.) For auxiliary works apparatus, see Table III.

**Mains.**— Transmission pipe line, length in feet, 26,800; no increase during year; distribution pipe line, 611,310; net increase during year, 27,224. (See Table V.)

**Services.**— Service pipes available at close of year, 12,231; increase during the year, 544. (See Table VI.)

**Meters.**— Number of consumers' meters in service at end of year (excluding 445 set, but locked or cut out), 16,324; net increase during year, 972; total owned at close of year, 17,222; bought, 880; retired, 7; net increase, 873. (See Tables VII and VIII.)

**Gas Made and Sold (cu. ft.).**— On hand at first of year, 1,236,000; made during the year, 468,441,860; on hand at close of year, 1,110,600; used by respondent, 2,240,500; sold to public, 413,900,880; unaccounted for, 52,335,880. (See Tables VI-XIII.)

**Materials and Residuals.**— Contract price of gas oil, 3.325 cents per gallon; quantity undelivered December 31, 1916, (approx.) 1,500,000 gallons. For details of materials consumed, see Table IX.

**Accidents.**— See Tables XXV-XXIX.

**Employees and Wages.**— Number of general officers, 3; total compensation during the year, \$4,080. Number of all other employees, second week in December, full-time, 92; part-time, 28. Total compensation paid to officers and employees, \$96,245.74. (See Tables XXX-XXXIV.)

**Officers.**— President and General Manager, Wm. J. Welsh; First Vice-President, Joseph H. Maloy; Second Vice-President, W. B. Walker; Secretary and Treasurer, W. Hammond; Assistant Secretary and Counsel, F. H. Innes; Auditors, Vollum, Fernley, Vollum & Rorer; Superintendent, Wm. McCleary.

**Directors.**— B. G. Dawes, G. F. Goodnow, A. B. Hatcher, F. S. Heath, F. H. Innes, J. C. Mums, W. B. Walter, Wm. J. Welsh, H. M. Work, J. H. Maloy.

**Main Business Office.**— 691 Bay street, Stapleton.

Report verified by John Kohout, Treasurer, April 30, 1917.

## THE NEW YORK EDISON COMPANY

(LESSEE OF THE BRUSH ELECTRIC ILLUMINATING COMPANY)

**History.**— Organized<sup>1</sup> [May 21, 1901], under the Transportation Corporations Law, through a consolidation agreement (dated May 1, 1901) between the New York Gas and Electric Light, Heat and Power Company and the Edison Electric Illuminating Company of New York. It supplies electric light and power in the Boroughs of Manhattan and The Bronx.

The company exercises sole direct control through stock ownership of the Consolidated Telegraph and Electrical Subway Company, the Edison Light and Power Installation Company, and the Yonkers Electric Light and Power Company. See *Miscellaneous Investments*.

The Consolidated Gas Company of New York upon the organization of the respondent acquired the right to exercise the major part of the voting power in this company and on December 31, 1916, was the holder of record of 602,918 out of 659,534 shares.<sup>2</sup>

**Stockholders and Members.**— Number on December 31, 1916, 16, all residents of New York State, holding 659,534 shares of \$100 par value each. Votes cast at last general meeting on February 8, 1916, 658,453; by Lewis B. Gawtry 658,423 (54,003 on behalf of himself, <sup>2</sup> 602,918 on behalf of corporate members and 1,504 on behalf of other members); each on behalf of himself, by N. F. Brady, 10; J. W. Lieb, 10; George B. Cortelyou, 7; Thomas E. Murray, 1.

**Important Changes during the Year.**— Real estate mortgages of \$47,500 on property at 177th street and Monterey avenue and at 454 West 27th street were assumed

<sup>1</sup> [From Consolidation agreement on file.]

<sup>2</sup> [The Consolidated Gas Company reports in addition ownership of 56,516 shares representing certificates not in its own name.]



## The New York Edison Company

during the year, and mortgages on other property amounting to \$20,900 were assumed and retired.

At the West 26th Street station one 3,500 kw. rotary converter set purchased in 1915 was installed and placed in service this year. At the 103d Street station two 1,000 kw. rotary converter sets have been installed. At the Gold Street station one 500 kw. motor generator set has been removed and one 1,000 kw. rotary converter set installed. At the Horatio Street substation two 150 kw. motor generator sets have been removed. At the Fordham substation three 1,000 kw. and two 1,250 kw. transformers have been removed.

A new rotary converter substation at 115-121 East 103d street has been erected and placed in service. Work on the new office building on 125th street is practically finished and the offices will be ready for occupancy early in 1917. The entrance and stairway of the building at 362 East 149th street have been fireproofed and enclosed.

Real estate has been acquired at 454 West 27th street for an addition to a substation; at Tremont and Monterey avenues, as a site for an office building; at 435-443 West 18th street for the erection of a garage and at 123 East 103d street for use of the underground department.

At the coal storage yard in Shadyside, N. J., the filling along the water front has made available a plot 336 ft. by 1,200 ft. [The company states that when the foundation work is completed and the coal handling apparatus installed, this will give an additional coal storage capacity of 175,000 tons.]

Securities acquired during the year: Consolidated Telegraph and Electrical Subway Co., debenture bonds, \$755,000; Yonkers Electric Light and Power Co., bills receivable, \$30,000; City of New York, 4¼ per cent gold bonds (par value, \$6,000), \$6,126.15; American Real Estate Co., certificate of deposit, \$9,537.04; insurance participation certificates, \$67,790.84; miscellaneous securities, \$337.57. Securities sold: Consolidated Telegraph and Electrical Subway Co., debenture bonds, \$2,083,000.

Deposited with the National City Co., during the year, \$4,000,000; total on deposit at close of the year \$8,500,000.

Under an arrangement concluded within the year, the respondent supplied high tension electric current, 6,600-volt 3-phase, to the Brooklyn Rapid Transit Co. substation located at Center and Walker streets, Manhattan, at the rate of 1 cent per kw. hr.—also to the substations located at Delancey and Essex streets, Manhattan, and Kent and Division avenues, Brooklyn, at the rate of 1½ cents per kw. hr. plus extra charge of .01 cent per kw. hr. for every increase of one per cent in price of coal over \$2.75 per ton delivered each month into the bunkers of respondent's Duane Street station. Respondent supplies high tension electric current, 6,600-volt, 3-phase, to the New York and Queens Electric Light and Power Co. at Vernon avenue, Long Island City, at the provisional rate of 1 cent per kw. hr.; an agreement covering this and future supply had not been consummated at the end of the year.

No additional powers or franchises were acquired.

## BALANCE SHEET

December 31, 1915		ASSETS SIDE	December 31, 1916	Increase or (D) decrease
\$5,146,064 51	Cash . . . . .		\$1,992,552 62	D\$3,153,511 89
* 1,381 35	Bills receivable—time . . . . .		135,304 40	133,923 06
425,584 57	Accounts receivable from City of New York (for electricity) . . . . .		284,614 04	D 140,970 53
1,865,517 48	Consumers' accounts receivable . . . . .		2,285,113 70	419,596 22
282,942 01	Accounts receivable from associated com- panies . . . . .		239,368 37	D 43,573 64
180,308 06	Other accounts receivable . . . . .		250,105 68	69,797 62
779,633 88	Interest and dividends receivable . . . . .		* 819,191 65	39,557 77
94,305 00	Special deposits for coupons and other charges . . . . .		87,450 00	D 6,855 00
* 4,522,113 00	Other special deposits . . . . .		8,520,869 40	3,998,756 40
6,653 45	Prepayments . . . . .		13,543 83	6,890 38

\* In the 1915 balance sheet, \$4,500,000, now shown as "other special deposits" was carried as "bills receivable—time."

\* See note 25 on page 531.

## The New York Edison Company

BALANCE SHEET — *Concluded*

December 31, 1915	ASSETS SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
\$2,438,252 90	Materials and supplies.....	\$2,200,221 68	D \$238,031 22
1,294,154 90	Stocks of associated companies.....	1,294,154 90	.....
17,003,742 25	Advances to associated companies.....	15,705,742 25	D1,298,000 00
1,728,636 16	Other investment securities.....	1,812,427 76	83,791 60
102,210,786 19	"Fixed Capital, Dec. 31, 1908".....	101,407,656 78	D 803,129 41
29,671,718 87	Fixed capital installed since 1908.....	31,447,882 24	1,776,163 37
131,882,506 06	Total fixed capital (without deduction of depreciation) .....	132,855,539 02	973,033 96
30,000 00	Temporary advances to associated com- panies .....	1,700,000 00	1,670,000 00
209,038 63	Construction work in progress.....	386,619 75	77,581 12
218,944 37	Other suspense <sup>6</sup> .....	224,253 77	5,309 40
<u>\$168,209,777 58</u>	<u>Total .....</u>	<u>\$170,807,072 82</u>	<u>\$2,597,295 24</u>

LIABILITIES SIDE			
\$2,604,665 64	Taxes accrued .....	\$427,361 01	D\$2,177,304 63
682,511 74	Matured funded debt unpaid.....	700,011 74	17,500 00
453,913 55	Consumers' deposits .....	534,343 51	80,429 96
140,760 63	Accounts payable to associated companies.	121,402 33	D 19,358 30
282,513 59	Miscellaneous accounts payable.....	334,296 53	51,782 94
* 505,455 17	Interest accrued on funded debt.....	499,037 67	D 6,417 50
* 214,654 69	Interest accrued on unfunded debt.....	† 23,365 46	D 191,289 23
.....	Rent accrued for lease of plant.....	3,971 37	3,971 37
184,993 65	Other rents accrued.....	180,162 79	D 4,830 86
89,311 57	Other unfunded debt.....	41,280 42	D 48,031 15
	Funded debt:		
38,076,000 00	Mortgage bonds .....	38,076,000 00	.....
20,000 00	Miscellaneous .....	50,000 00	30,000 00
3,500,000 00	Construction advances owing to associated companies .....	3,500,000 00	.....
	Reserves:		
19,699,429 72	Contingency <sup>8</sup> .....	21,671,422 54	1,971,992 82
462,151 80	Renewals and replacements — plant withdrawn from service.....	898,350 85	436,199 05
186,337 75	Unamortized premium on debt.....	180,676 75	D 5,661 00
148,488 76	Casualties and insurance reserve.....	148,488 76	.....
823,250 05	Other optional reserves, incl. suspense credit balances .....	890,028 90	66,778 85
65,953,717 00	Common stock <sup>9</sup> .....	65,953,717 00	.....
34,181,622 27	Corporate surplus .....	36,573,155 19	2,391,532 92
<u>\$168,209,777 58</u>	<u>Total .....</u>	<u>\$170,807,072 82</u>	<u>\$2,597,295 24</u>

*Contingent Liabilities.*— None.

<sup>6</sup> The company has included among investments, \$146,492.50, which it paid for stock of its constituent company, the Edison Electric Illuminating Co. of N. Y., of a par value of \$29,354; the par value of the stock is here deducted from the capital stock liability and the balance, \$117,138.50, is transferred to Suspense. Investments have been reduced by the total of \$146,492.50.

<sup>7</sup> The company has changed these figures from what were reported in 1915.

<sup>8</sup> See note 33 on page 533.

<sup>9</sup> See *Depreciation*, page 539.

<sup>9</sup> Includes liability of \$317 for conversion of stock of the Edison Electric Illuminating Co. of New York.

## The New York Edison Company Valuation of Property for Purposes of Taxation

Valuation as of June 30, 1916, filed by respondent :	Cost to reproduce new	Same — present value
Real property outside streets and public places.....	Not reported	\$103,591,023 00
Real property in streets — tangible.....	Not reported	20,165,587 00
Intangible property, excluding franchises.....	—	43,119,902 00
Tangible personal property.....	Not reported	2,512,849 00

Assessed valuation for 1916 taxes :	Borough of Manhattan	Borough of The Bronx	State of New Jersey
Real property outside streets and public places :			
Land .....	\$3,247,100 00	\$200,600 00	\$345,540 00
Improvements .....	21,761 900 00	840,000 00	300,000 00
Real property (tangible and intangible) in streets .....	42,203,300 00	2,944,000 00	.....
Corporate real property.....	449,000 00	65,000 00	.....
Tangible personal property .....	1,000,000 00	.....	.....

## DETAILS OF ASSETS AND DEBIT BALANCES "Fixed Capital, December 31, 1908"

TITLE OF ACCOUNT	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Property at May 1, 1901.....	\$77,145,597 08	\$111,024 64	\$77,034,572 44
Property acquired since May 1, 1901:			
Generating plants:			
Land .....	537,261 74	.....	537,261 74
Buildings .....	3,419,220 33	28,460 60	3,390,759 73
Steam equipment .....	5,913,068 00	136,744 09	5,776,323 91
Electrical equipment .....	859,040 07	31,968 87	827,071 20
Miscellaneous equipment .....	52,507 55	.....	52,507 55
Engineering .....	487,779 43	.....	487,779 43
Transmission plants:			
Land .....	703,572 28	.....	703,572 28
Buildings .....	2,015,143 90	111 88	2,015,032 02
Equipment .....	4,370,594 80	7,974 31	4,362,620 49
General structures:			
Storerooms and shops.....	43,157 60	.....	43,157 60
Coal storage plant.....	127,636 90	31,567 14	96,069 76
Vandam street warehouse.....	45,278 92	.....	45,278 92
Automobiles .....	85,311 98	10,984 87	74,327 11
Furniture and fixtures.....	72,686 86	22,003 14	50,683 72
Shop and tool equipment.....	48,357 08	.....	48,357 08
Meters .....	888,750 76	226,690 15	662,070 61
Transformers .....	101,527 69	17,486 73	84,040 96
Arc lamps .....	124,617 60	Dr. 2,236 68	126,854 28
City lighting posts.....	63,316 42	9,624 06	53,692 36
Cables, feeders and mains.....	3,637,670 97	146,429 31	3,491,241 66
Service wiring .....	302,973 15	1,381 57	301,591 58
Service connections .....	1,097,735 31	15,824 95	1,081,910 36
Overhead conductors .....	67,979 77	7,099 78	60,879 99
Total .....	\$102,210,786 19	\$803,129 41	\$101,407,656 78

The New York Edison Company  
Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (d. ducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to electric operations :				
Occupied by generating stations .....				\$7,926 73
Occupied by outside substations..	\$62,559 97			240,754 39
Other land .....	93,439 40			678,873 23
Organization .....				10,579 70
General structures .....	79,900 84	\$2,255 95	\$2,255 95	558,751 74
General equipment .....	96,084 70	17,814 04	12,724 39	814,619 98
Power plant buildings.....	11,142 45	13,190 72	Dr. 158 63	1,326,307 44
Furnaces, boilers and accessories...	22,074 60	6,044 90	5,306 60	2,222,391 36
Steam engines .....		Cr. 397 68		
Turbo-generators . . . . .	1,001 11	343 68	75 00	1,800,006 12
Electric generators .....				178,143 77
Accessary electric power equipment	55,432 41	3,660 85	611 32	1,806,636 50
Miscellaneous power plant equip- ment . . . . .	698 12			60,806 28
Substation buildings .....	128,069 03	12,330 94	1,296 00	1,664,858 49
Substation equipment .....	132,466 08	26,376 08	36,420 59	5,730,635 39
Poles and fixtures.....	44,037 15	7,126 18	3,748 73	234,237 80
Underground conduits .....	387 06			387 06
Transmission system .....	121,713 27	726 67	139,242 58	1,866,796 27
Distribution system :				
a. Overhead . . . . .	77,130 41	6,040 81	2,871 26	401,863 77
b. Edison tube .....	18,433 97	19,818 99	5,760 88	1,017,375 06
c. Other underground .....	361,134 08	49,776 26	56,836 74	3,957,288 43
Line transformers and devices.....	2,110 78		1,846 55	171,009 46
Electric services .....	351,943 09	23,168 63	18,838 36	3,453,383 62
Electric meters .....	380,211 93		254,737 04	1,987,090 39
Municipal street lighting system....	118,988 30	6,971 86	6,989 26	936,812 24
Commercial arc lamps.....	171 21		26,098 33	23,427 83
Electric motors and heaters.....	1,250 00			4,757 15
Electric tools and implements.....	738 23			6,793 21
Electric laboratory equipment.....				11,043 03
Engineering and superintendence..	7,678 25			221,466 36
Law expenditures during construc- tion . . . . .				140 00
Miscellaneous construction expendi- tures . . . . .				19,211 42
Total .....	\$2,168,856 44	\$195,248 88	\$575,550 95	\$31,413,374 42

Fixed Capital Installed since December 31, 1908 — Other Departments.— District steam heating — tangible, cash cost, December 31, 1915, \$46,898.82; additions and betterments, \$1,095.13; renewals and replacements, \$279.94; withdrawn, \$13,766.07; cash cost, December 31, 1916, \$34,507.87.

Betterments on Leasehold Properties <sup>10</sup>—“Fixed Capital, December 31, 1908.”— No change during the year; balances December 31, 1916, as follows: Property leased from the Rector, Church Wardens and Vestrymen of Trinity Church, at 98 Vandam street, \$31,927.18; at 92 Vandam street, \$38,676.13; property leased from New Amsterdam Gas Co., at 41st and 42d streets and First avenue, <sup>11</sup> \$35,152.08.

<sup>10</sup> Not shown separately on balance sheet, but included in fixed capital.

<sup>11</sup> This property not reported as leasehold property in 1915.

## The New York Edison Company

*Betterments on Leasehold Properties<sup>12</sup>—Fixed Capital Installed since December 31, 1908*

LESSOR AND PROPERTY IMPROVED	Balance at beginning of year	Installed during the year	Retired during the year	Balance at close of year
Rector, church wardens and vestrymen of Trinity Church:				
98 Vandam street .....	\$3,851 79	.....	.....	\$3,851 79
92 Vandam street .....	8,911 20	.....	.....	8,911 20
Woodbury G. Langdon:				
124 W. 42d street.....	140,614 38	\$3,942 50	\$1,758 75	142,798 13
New Amsterdam Gas Co.: <sup>13</sup>				
40th and 41st streets and First avenue....	3,957 98	4,316 68	.....	8,274 66
41st and 42d streets and First avenue....	\$7,918 08	531 75	.....	38,449 83
Yonkers Holding Co.: <sup>13</sup>				
151 E. 86th street.....	17,946 46	.....	.....	17,946 46
Estate of Hugh J. Grant: <sup>13</sup>				
362 E. 149th street.....	7,937 75	7,951 21	497 20	15,391 76
Third Avenue R. R. Co.: <sup>13</sup>				
818th street and Ninth avenue.....	2,924 71	563 00	.....	3,487 71
New York Railways Co.: <sup>13</sup>				
148 E. 26th street.....	112,896 31	7 35	.....	112,903 66
Estate of Serena Rhineland: <sup>13</sup>				
104 E. 32d street.....	16,442 41	.....	.....	16,442 41
Total . . . . .	\$353,401 07	\$17,312 49	\$2,255 95	\$308,457 61

*Details of Expenditures for Property*

Land and buildings:	
454 W. 27th street.....	\$24,626 90
115-121 E. 103d street.....	37,631 42
435-443 W. 18th street.....	43,000 00
177th street and Monterey avenue.....	50,439 40
Sundry assessments .....	301 65
Additions and alterations to structures:	
40th-41st streets and First avenue.....	4,289 26
124 W. 42d street.....	1,758 75
362 E. 149th street.....	7,199 51
177th street and Monterey avenue, architects' services.....	500 00
13-15 E. 125th street, erection of 8-story office building.....	64,327 52
Sundry minor jobs .....	1,825 80
Additions and alterations to office equipment.....	301 15
Safety guards on shop equipment.....	596 99
Coal storage plant at Shadyside—additional equipment, etc.....	80,922 05
Additional automobiles and replacements of parts.....	19,354 16
Power plants at First avenue, 38th to 40th streets:	
Additions and alterations to structure.....	21,915 29
Cinder disposal piping, changes and connections.....	7,605 67
Renewing and bettering ash downtakes and gates.....	3,613 20
Changing variable speed driver on stokers.....	5,806 27
Tripping toggles .....	8,173 87
Four sets 3-phase resistors.....	3,600 00
Installing two high tension feeders.....	1,000 71
Connecting two 25-cycle feeders with reactance coils.....	2,502 66
Compartments, pipe runs and connections for bus ground transformers .....	14,621 64
Sundry minor jobs .....	3,188 76

<sup>12</sup> See note 10 on page 524.<sup>13</sup> Betterments on these leasehold properties were not reported in 1915.

# 526 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The New York Edison Company

### Details of Expenditures for Property — Concluded

<b>Power plant at 55 Duane street:</b>	
Additions and alterations to structures.....	\$787 12
Accessory electric equipment .....	1,148 81
<b>Power plant at 140th street and Rider avenue:</b>	
Additions and alterations to structures.....	1,226 39
Reconnecting boiler to flue.....	985 17
Two 46 k. v. a. B. R. regulators.....	2,022 00
Two 2600 k. v. a. transformers.....	4,959 00
Number nine, 4000 kw. transformer bank.....	2,527 20
Auto charging switchboard .....	733 71
Rearrangement of relay system.....	1,507 65
<b>Power plant at 218th street and Ninth avenue:</b>	
Enclosure for oil switch compartments.....	640 84
Potential transformer compartments, etc.....	2,521 82
Power plant at 33 Gold street, renewing battery plates.....	1,727 45
Power plant buildings, sundry minor jobs.....	563 00
Furnaces, boilers and accessories, sundry minor jobs.....	3,184 06
Accessory electric power equipment, minor jobs and engineering labor.	10,794 58
Substation at 59 Duane street, changing swing of doors.....	560 39
Substation at 314-316 W. 41st street, one 100-gallon triplex pump..	598 02
Substation at 114 W. 40th street, installing plumbing, closing flooring, etc. ....	1,843 97
<b>Substation at 115-117 W. 39th street:</b>	
Metal partition and tile floor.....	653 49
Installing winch, partitions and sundry painting.....	6,777 98
Gooseneck on ventilating pipe.....	1,941 31
Two centrifugal pumps .....	262 18
<b>Substation at 118-124 W. 53d street:</b>	
Installing 100-gallon sump pump.....	838 80
Installing one 3500-kw. rotary and rearranging equipment.....	14,859 12
Substation at 211 W. 84th street, concrete sidewalk and curb.....	790 00
<b>Substation at 115-121 E. 103d street:</b>	
New structure .....	122,185 75
Installing three 1000 kw. rotaries and equipment.....	39,436 12
<b>Substation at 43 W. 26th street, additional rotary and control pipe runs .....</b>	
	14,177 39
<b>Substations:</b>	
Sundry minor structure jobs.....	2,652 08
Installing sundry apparatus and cables.....	53,948 94
Poles and fixtures.....	47,414 60
Transmission system .....	14 Cr. 16,802 64
<b>Distribution system:</b>	
Overhead .....	80,359 96
Edison tube .....	32,492 08
Other underground .....	354,073 60
Electric services .....	356,223 36
Electric meters .....	125,474 89
Municipal street lighting system.....	118,970 90
Arc lamps .....	Cr. 25,927 12
Electric motors .....	1,250 00
Electric tools and implements.....	738 23
Engineering and superintendence.....	7,678 23
Sundry minor jobs.....	651 29
<b>Total .....</b>	<b>\$1,788,554 37</b>

<sup>14</sup> Charges, \$40,002.68; credits for sale of high tension feeder to United Electric Light and Power Co., \$58,895.82.

# ABSTRACTS OF COMPANY RETURNS

527

## The New York Edison Company Construction Work in Progress

DESCRIPTION OF PROJECT	Charges during year	Charges during preceding year	Total expenditures
First avenue, 38th and 39th streets: Relocating current transformers and replacing single by polyphase meters; assembling storage battery and feed for control circuits; changes to valves in boiler room auxiliary line and pump room; sundry minor additions and alterations.....	\$4,910 99	.....	\$4,910 99
First avenue, 39th and 40th streets: Erecting two vulcan soot cleaners; pipe runs and connections for additional relays; relocating current transformers and replacing single by polyphase meters; alterations to current transformer switches on control boards; assembling storage battery and feed for control circuits; installing T. C. 450,000 cable on feeders; sundry minor additions and alterations .....	21,652 37	\$1,822 63	23,475 00
Duane street: Rearranging D. C. feeders; installing additional current and sheath transformers for high tension feeders.....	9,696 06	.....	9,696 06
45-51 W. 26th street: Rearranging D. C. feeders entering manhole.....	8,430 50	.....	8,430 50
33-43 Gold street: One 1000-kw. rotary....	10,736 88	.....	10,736 88
115-121 E. 103d street: Installing feeder pipe runs; minor equipment.....	19,646 61	.....	19,646 61
Park avenue and 189th street: Equipment for four commercial feeders .....	1,424 36	.....	1,424 36
Installing D. C. feeders at 115-117 W. 39th street; 118-124 W. 53d street; 151-153 E. 39th street; 152 Clinton street; 148 E. 26th street .....	5,764 02	.....	5,764 02
Installing sundry equipment and connections for subway contractors .....	10,592 28	43 66	10,635 94
Shadyside coal storage: Saltwater lines, driveway, etc. ....	2,651 45	.....	2,651 45
City, street and park lighting.....	27,901 39	21,521 17	49,422 56
Overhead extensions .....	24,360 11	8,373 66	32,733 77
Underground low tension feeders and mains:			
Empire City system .....	14,600 67	Cr. 1,830 98	12,769 69
Consolidated subway .....	111,717 99	12,284 16	124,002 15
Underground high tension feeders.....	6,087 56	.....	6,087 56
Services .....	42,230 59	17,224 12	59,454 71
Miscellaneous .....	4,687 51	89 99	4,777 50
<b>Total .....</b>	<b>\$327,091 34</b>	<b>\$59,528 41</b>	<b>\$386,619 75</b>

The New York Edison Company  
Equipment Retired During the Year

CLASS OF EQUIPMENT RETIRED	Num- ber of units retired	Cost of equipment retired	Amount of salvage	Amount charged to renewals and replacements
Boilers . . . . .	3	\$40,613 62	\$9,750 00	\$30,863 62
Turbo-units . . . . .	1	44,811 20	7,700 00	37,111 20
Generators (motor) . . . . .	3	11,452 50	4,000 00	7,452 50
Rotaries . . . . .	6	70,726 75	19,750 00	50,976 75
Transformers (station) . . . . .	3	10,106 25	6,575 58	3,530 67
Electric meters . . . . . <sup>15</sup>	30,628	481,417 19	272,997 08	208,420 11
Side pockets in coal bunkers. First avenue, 39th and 40th streets . . . . .	—	12,500 00	.....	12,500 00
Condenser tunnel abandoned, 140th street and Rider avenue . . . . .	—	52,471 37	.....	52,471 37
Shadyside storage building, etc. . . . .	—	31,567 14	12,000 00	19,567 14
Automobiles and parts . . . . .	—	16,542 24	1,514 47	15,027 77
Battery renewals . . . . .	—	12,111 79	.....	12,111 79
Line transformers . . . . . <sup>16</sup>	67	11,083 28	1,660 85	9,422 43
Arc lamps . . . . .	—	23,861 65	16,231 19	7,630 46
Sundry office furniture and equipment . . . . .	—	29,455 55	250 00	29,205 55
Miscellaneous equipment at generating stations and substations . . . . .	—	39,996 71	28,194 76	11,801 95
Street conductors, services, street lighting equipment . . . . .	—	489,963 12	259,729 89	230,233 23
Capital in other departments . . . . .	—	13,768 07	2,000 00	<sup>18</sup> 279 94
W. 39th street equipment charged off in 1914 . . . . .	—	.....	8,675 86	Cr 8,675 86
Reducing previous charges to material to scrap value . . . . .	—	.....	Cr. 17,066 03	17,066 03
Total . . . . .	—	\$1,392,446 43 <sup>17</sup>	\$633,963 65	\$746,996 65

<sup>15</sup> Exclusive of 1,059 meters and 3 transformers sold to consumers and retired from records of physical property, whereas the credits to fixed capital will not be reflected in the accounting records until 1917.  
<sup>16</sup> Charged here in error. Will be transferred to Surplus in 1917. Remainder of cost of equipment retired (\$11,486.13) charged to Surplus.  
<sup>17</sup> Consists of \$221,246.32 charged to Material and \$412,717.33 charged to Accounts receivable.



## The New York Edison Company

NAME OF ISSUING COMPANY AND SECURITY	Date of issue of security	Date of maturity of security	INTEREST OR CONTRACTUAL DIVIDENDS (if any)		Par value of amount held	Date of acquisition by respondent	Actual money cost to respondent	Amount at which carried on books, Dec. 31, 1916	Income accrued during year
			Rate per cent	Dates due					
Securities Held in Fixed Capital, Dec. 31, 1906:	May 1, 1907	—	—	—	81,216,400 00	May 1, 1901	81,216,400 00	81,216,400 00	988,000 00
	1901-1909	—	—	—	149,500 00	1901-1909	77,734 90	77,734 90	—
	1908-1911	—	—	—	9,900 00	1908-1911	4,646 83	20 00	—
	Total	—	—	—	81,375,800 00	—	81,298,781 73	81,294,184 90	988,000 00
Securities Held in Fixed Capital, Dec. 31, 1906:	1900-1908	1940-1942	6	J. & D.	81,649,000 00	May 1, 1901	—	—	828,940 00
	1900-1902	1940-1942	6	J. & D.	1,398,000 00	May 1, 1901	—	—	58,160 00
	1901-1908	1940-1942	6	J. & J.	1,280,000 00	May 1, 1901	—	—	77,400 00
	1902-1907	—	—	—	1,620,700 00	May 1, 1901	—	—	—
Yonkers Elec. L. & P. Co., 1st mtg. bonds.	July —, 1902	July —, 1922	6	J. & J.	200,000 00	May 1, 1901	—	—	12,000 00
	1900-1902	—	—	—	190,100 00	May 1, 1901	—	—	—
	Total	—	—	—	85,135,800 00	—	—	—	895,500 00
Advances to Associated Companies:	1908-1915	1905-Demand	6	J. & J.	813,705,000 00	1905-1915	813,705,000 00	813,705,000 00	822,300 00
	Jan. 2, 1916	Demand	6	J. & J.	755,000 00	April 7, 1916	755,000 00	755,000 00	31,932 79
	1901-1915	Demand	6	J. & J.	900,700 00	1901-1915	900,700 00	900,700 00	36,537 87
	1901-1915	—	—	—	344,043 25	1901-1915	344,043 25	344,043 25	54,043 00
Total	—	—	—	—	815,705,743 25	—	815,705,743 25	815,705,743 25	894,873 66
Other Investment Securities — Fixed:	July —, 1902	July —, 1942	6	J. & J.	816,000 00	May 1, 1901	816,000 00	816,000 00	88,800 00
	July —, 1908	July —, 1911	6	J. & J.	11,000 00	July 31, 1908	11,000 00	500 00	—
	Sept. —, 1907	Jan. —, 1933	34	J. & J.	15,000 00	May 1, 1901	14,463 71	14,463 71	—
	Total	—	—	—	842,000 00	—	841,963 71	841,963 71	88,800 00

statements are free, except as noted. Concerning stock of the Edison Co., see note 5 to Balance Sheet.

arged against surplus, in accordance with order of the Commission, associated companies and funded debt of associated companies made.

## MISCELLANEOUS INVESTMENTS — Continued

The New York Edison Company									
NAME OF ISSUING COMPANY AND SECURITY	Date of issue of security	Date of maturity of security	INTEREST OR CONTRACTUAL DIVIDENDS (IF ANY)		Per value of amount held	Date of acquisition by respondent	Actual money cost to respondent	Amount at which carried on books, Dec. 31, 1916	Income accrued during year
			Rate per cent	Dates due					
Edison	July —, 1897	July —, 1907	3 1/2	J. & J.	\$20,000 00	May 1, 1901	\$20,983 61	\$20,983 61	\$700 00
"	Nov. —, 1897	May —, 1945	5	M. & N.	40,000 00	May 1, 1901	37,377 77	37,377 77	2,000 00
"	1907-1914	—	—	—	38,370 00	1901-1914	38,400 00	38,400 00	3,837 00
"	July —, 1906	—	—	—	1,440 00	May 1, 1901	2,718 68	1 00	—
"	1903	—	—	—	6,100 00	June 30, 1905	6,047 76	1 00	—
"	July —, 1911	—	—	—	1,380 00	July 12, 1911	695 85	1 00	—
"	Sept. —, 1911	—	—	—	72 46	Sept. 30, 1911	36 23	1 00	—
"	April 8, 1914	—	—	—	534 22	Jan. 4, 1914	524 22	1 00	—
"	—	—	—	—	92 16	July 9, 1914	92 16	1 00	—
"	—	—	—	—	6,596 68	Aug 7, 1914	6,596 68	1 00	—
"	—	—	—	—	10 63	June —, 1915	10 63	10 63	—
"	—	—	—	—	81 95	Nov. —, 1915	81 95	1 00	—
"	—	—	5	—	80 66	April 12, 1916	80 66	30 66	—
"	—	—	5	—	45 16	June —, 1916	45 16	45 16	—
Oct. 4, 1916	—	—	—	—	9,537 04	Nov. 17, 1916	9,537 04	9,537 04	—
Oct. 27, 1916	—	—	—	—	189 67	Dec. 16, 1916	189 67	189 67	—
Dec. 16, 1916	—	—	—	—	23 08	Dec. 16, 1916	23 08	23 08	—
1904-1906	—	—	3	Jan.	889,739 03	1904-1916	889,739 03	889,739 03	26,691 87
Total	—	—	—	—	\$1,300,272 64	—	\$1,198,631 90	\$1,171,345 36	\$43,365 80
Other Investment Securities — Bonds:									
City of New York, bonds	—	Nov. 1, 1932	3 1/2	M. & N.	\$500 00	July 27, 1909	\$456 25	\$456 25	\$17 50
City of New York, bonds	—	May 1, 1957	4 1/2	M. & N.	25,000 00	Sept. 15, 1916	25,500 00	25,500 00	1,125 00
City of New York, bonds	—	1964	4 1/2	M. & S.	5,000 00	Jan. 31, 1916	5,075 00	5,075 00	237 16
City of New York, bonds	—	1966	4 1/2	A. & O.	1,000 00	Nov. 2, 1916	1,031 15	1,031 15	7 08
Empire City Subway Co., bonds	July 7, 1892	July 1, 1942	6	J. & J.	359,000 00	May 1, 1901	359,000 00	359,000 00	21,540 00
Empire City Subway Co., bonds	May 20, 1890	June 1, 1940	6	J. & D.	125,000 00	May 1, 1901	125,000 00	125,000 00	7,500 00
Empire City Subway Co., bonds	May 20, 1890	June 1, 1940	6	J. & D.	125,000 00	May 1, 1901	125,000 00	125,000 00	7,500 00
Total	—	—	—	—	\$640,500 00	—	\$641,082 40	\$641,082 40	\$37,896 73
Grand total	—	—	—	—	\$35,057,111 89	—	\$18,944,338 28	\$18,812,334 91	\$1,384,625 18

is See note 18 on preceding page.

These bonds were issued by Consolidated Telegraph and Electrical Subway Company and were assumed by Empire City Subway Company when the latter company took over the subways of the former company.

The New York Edison Company

**Bills and Accounts Receivable from Associated Companies.**\* — (1) Advances to associated companies: Yonkers Electric Light and Power Co.: amount at beginning of year, \$30,000; advanced during year, \$100,000; transferred to Miscellaneous investments, \$30,000; balance at close of year, \$100,000; interest at 6 per cent accrued during the year, \$2,229.51. Consolidated Telegraph and Electrical Subway Co.: advanced during and outstanding at close of year, \$1,600,000; interest at 6 per cent accrued during year, \$32,983.61.

(2) Accounts receivable from associated companies: Consolidated Gas Co., \$2,379.23; Consolidated Tel. and Elec. Subway Co., \$59,855.98; Edison Light and Power Installation Co., \$3,227.46; N. Y. and Queens Elec. Light and Power Co., \$28,982.17; Standard Gas Light Co., \$122.52; United Electric Light and Power Co., \$71,213.06; Westchester Lighting Co., \$11,170.01; Yonkers Elec. Light and Power Co., \$62,917.94; total, \$239,368.37. No interest charged on open accounts.

**Miscellaneous Accounts Receivable.**— Empire City Subway Co., estimated allowance for repairs and maintenance, Edison subways, year 1916, \$54,000; offsetting accounts payable items, \$37,551.58; merchandise sold to employees, \$10,919.57; damage and other claims, \$49,256.26; rents, \$6,113.10; merchandise sold and work done, \$35,656.38; work in progress for others, \$56,608.79; total, \$250,105.68.

**Special Deposits.**— Coupon special deposits, \$87,450; deposited with City of New York, \$20,869.40; special deposit with the National City Co., \$8,500,000; total, \$8,608,319.40.

**Prepayments.**— Insurance, \$9,384.73; rents, \$3,154.10; subway rent, \$1,005; total, \$13,548.83.

Materials and Supplies

	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal (long tons).....	98,079	\$2.935	\$287,838 17
Bituminous coal in transit (long tons).....	8,316	2.809	23,364 07
Anthracite coal (long tons).....	880	2.802	2,465 48
<hr/>			
Reels .....			40,520 70
Arc globes .....			5,813 63
Incandescent lamps, carbon.....			11,626 81
Incandescent lamps, tungsten.....			306,631 07
Incandescent lamps, gem.....			19,087 15
Carbons .....			1,872 87
Poles .....			9,646 40
Crossarms .....			2,600 35
Pins .....			343 24
Brackets .....			114 45
Insulators .....			8,551 67
Copper wire and cables.....			536,450 00
Copper, lead, tin, iron and steel.....			216,851 88
Pipe stock and fittings.....			57,198 93
Stationery and stamped envelopes.....			42,656 48
Spare armatures and parts.....			39,968 87
Lubricants and waste.....			12,665 52
Underground tubing and material.....			42,774 22
Station operating department supplies.....			156,814 77
Automobile parts and supplies.....			42,328 34
Spare parts and apparatus for station construction.....			234,670 29
Cement, timber and miscellaneous.....			31,907 55
Condenser tubes .....			44,216 17
Arc light posts and tubes.....			21,242 30
<hr/>			<hr/>
Total .....			

\$2,200,221 68

\* There was also included under Interest and dividends receivable the following from associated companies: Yonkers Electric Light and Power Co., \$35,250.51; Consolidated Telegraph and Electrical Subway Co., \$609,001.23; total, \$644,341.74.

## The New York Edison Company

**Other Suspense.**—Cash advanced to employees, \$7,345; railroad feeder agreement with Third Avenue Railway Co.,<sup>26</sup> \$99,770.27; premium paid on \$29,354 stock of Edison Electric Illuminating Co. of New York,<sup>27</sup> \$117,138.50; total, \$224,253.77.

## DETAILS OF LIABILITIES AND CREDIT BALANCES

## Funded Debt

PARTICULARS OF FUNDED DEBT	THE NEW YORK GAS AND ELCC. LIGHT, HEAT AND POWER CO.		The Edison Elec. Illg. Co. of New York first cons. Real estate <sup>28</sup> mortgage bonds mortgages	
	First mortgage bonds	Purchase money bonds		
Nominal date of issue.....	Dec., 1888	Feb., 1899	May, 1895	1914 and 1916
Date of maturity.....	Dec., 1948	Feb., 1949	July, 1995	1917 and 1919
Interest, rate and dates.....	5%, J. & D.	4%, F. & A.	5%, J. & J.	5 and 5½%
Denominations . . . . .	\$1,000 00	\$1,000 00	\$1,000 00	—————
Authorized by company.....	\$15,000,000 00	\$20,929,883 80	\$2,188,000 00	\$50,000 00
By public authority.....	15,000,000 00	20,929,883 80	2,188,000 00	50,000 00
Actually issued .....	15,000,000 00	20,929,883 80	2,188,000 00	50,000 00
Issued prior to year.....	15,000,000 00	20,929,883 80	2,188,000 00	50,000 00
Cash realized .....	\$3,746,750 00	.....	.....	.....
Property consideration .....	( <sup>29</sup> )	( <sup>29</sup> )	( <sup>29</sup> )	20,000 00
Actually issued during year....	.....	.....	.....	30,000 00
Property consideration .....	.....	.....	.....	30,000 00
Reacquired and held free.....	.....	41,883 80	.....	.....
Actually outstanding .....	15,000,000 00	20,888,000 00	2,188,000 00	50,000 00
Interest accrued .....	750,000 00	835,520 00	109,400 00	2,287 50
Interest charged to income....	750,000 00	835,520 00	109,400 00	2,287 50
Interest paid .....	768,875 00	821,925 00	110,975 00	1,850 00
Interest not due.....	62,500 00	348,133 32	.....	954 35
Interest matured and unpaid..	7,400 00	24,175 00	55,875 00	.....
Market price: highest, lowest.	104¼ — 103	87 — 83¼	101¼ — 100½	—————
Trustees under mortgages....	Guar. Trust Co.	Cent. Trust Co.	Guar. Trust Co.	—————

**Matured Real Estate Mortgages.**—Held by associated companies: New Amsterdam Gas Co., 39–40th street, First avenue to East river, \$357,011.74. Property of others: 174 West 64th street, \$8,500; 83–43 Gold street, \$150,000; 259–61 W. 123d street, \$19,000; 107th street and Amsterdam avenue, \$24,000; 27–29 W. 16th street, \$50,000; 314–316 W. 41st street, \$14,000; 147–149 E. 26th street, \$40,000; 13–15 E. 125th street, \$20,000; 454 W. 27th street, \$17,500; total, \$700,011.74.

**Capital Stock.**—Common (par value of shares, \$100 each), authorized by company,<sup>30</sup> \$66,849,400 (by consolidation agreement, \$45,200,000; by board of directors, \$21,149,400); authorized by public authority, \$66,101,755; issued,<sup>31</sup> \$65,953,400;

<sup>26</sup> [Represents balance of respondent's share of amount expended by it for changing and remodeling the old high tension cables of the Third Avenue Railway Co., in accordance with the terms of the agreement between that company and the respondent — 1915 report.]

<sup>27</sup> Reported by the company under investments. See footnote 5 to Balance Sheet.

<sup>28</sup> Mortgage on property 177th street and Monterey avenue, \$30,000, and mortgage on 13–15 East 125th street, \$20,000.

<sup>29</sup> Company sold \$3,500,000 par value of first mortgage bonds for \$3,746,750 cash; the balance of the first mortgage, purchase money and consolidated mortgage bonds were assumed by the respondent at date of organization, May 1, 1901.

<sup>30</sup> Includes \$148,355 reserved for conversion of \$29,671 of stock of the Edison Electric Illuminating Co. of New York of which the respondent has acquired and holds \$29,354.

<sup>31</sup> [Nominal dates of issue: May 1, 1901, \$45,051,000; June 10, 1910, \$4,812,000; December 16, 1910, \$790,400; May 11, 1914, \$15,800,000.]

## The New York Edison Company

cash realized, \$20,902,400; other property considerations, \$45,051,000; amount actually outstanding,<sup>22</sup> \$65,953,717; dividends declared and paid, \$4,616,738.

**Bills and Accounts Owing to Associated Companies.**—Demand loans: Consolidated Gas Company of N. Y., \$3,500,000; interest accrued during year, \$210,000; interest paid during the year, \$210,048.74; amount owing at close of year, including \$17,786.88 interest, \$3,517,786.88. Open accounts: Consolidated Gas Co. of N. Y., \$6,742.32; Consolidated Telegraph and Electrical Subway Co., \$10,386.25; United Electric Light and Power Co., \$103,973.80; Standard Gas Light Co., \$4.40; New Amsterdam Gas Co., \$66.80; Yonkers Electric Light and Power Co., \$278.76. Total of open accounts at close of year, \$121,402.33.<sup>23</sup> No interest is paid on open accounts.

**Consumers' Deposits.**—At beginning of year, \$453,913.55; added during year, \$300,525.76; refunded by cash, \$177,228.60; refunded by credits to consumers' accounts, \$42,867.20; balance at close of year, \$534,343.51; interest paid during the year, \$17,366.60. For number of deposits, see Table XL.

**Miscellaneous Accounts Payable.**—Unclaimed wages, \$3,354.18; advances by customers for services, \$1,719.47; unclaimed dividends, \$586.26; unlocated debtors and creditors, \$4,119.62; Manhattan and Bronx exchange, \$595.70; stockholders of Edison Electric Illuminating Co. of N. Y., \$9,243.46; sundry creditors, audited vouchers, \$314,677.84; total, \$334,296.53.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Other Unfunded Debt (Including Rents Accrued).**—Wages accrued, \$3,292.80; water accrued, \$4,889.74; rents accrued, \$625; subway rent accrued, \$180,162.79; federal income tax deductions, \$1,184.52; transportation expense accrued, \$6,383.72; storeroom expense accrued, \$20,122.42; miscellaneous expense accrued, \$4,782.22; total, \$221,443.21.

## Reserves

	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Contingency <sup>24</sup> .....	\$19,699,429 72	\$1,971,992 82	.....	\$21,671,422 54
Renewals and replacements— plant withdrawn from service <sup>24</sup> .....	462,151 80	1,183,195 70	\$746,996 65	898,350 85
Unamortized premium on debt .....	186,337 75	.....	5,661 00	180,676 75
Insurance .....	148,488 76	.....	.....	148,488 76
Insurance participation .....	821,938 19	67,790 84	.....	889,729 03

**Suspense Credit Balance.**—Difference between par value, \$4,109.80, and actual money cost, \$3,809.98, of reacquired New York Gas and Electric Light, Heat and Power Company purchase money bonds and scrip, \$299.87.

## INCOME AND SURPLUS ACCOUNTS

## COMPARATIVE CONDENSED STATEMENT, 1915 AND 1916

	1915	1916	Increase or (D) decrease
Operating revenues .....	\$22,546,068 40	\$24,336,449 39	\$1,790,380 99
Operating expenses .....	\$10,722,928 64	\$11,542,600 96	\$819,672 32
Uncollectible revenue .....	88,151 51	57,545 21	D 30,606 30
Tax accruals .....	1,469,369 06	1,849,559 85	380,190 79
Total revenue deductions.....	\$12,280,449 21	\$13,449,706 02	\$1,169,256 81

<sup>22</sup> Includes stock outstanding of the Edison Electric Illuminating Company of New York, of the par value of \$317. The respondent also included as outstanding, stock of this underlying company of the par value of \$29,354, acquired pursuant to a court determination from stockholders who did not convert their shares under the consolidation agreement of May 1, 1901. The consolidation agreement provided that five shares of stock of the New York Edison Company was exchangeable for one share of the Edison Electric Illuminating Company and there was also payable on the shares of the latter company a proportion of the surplus of that company at the rate of \$31.1532 per share. See footnote 5 to Balance Sheet.

<sup>23</sup> In addition, the New Amsterdam Gas Company held matured real estate mortgages of \$357,011.74, with interest accrued thereon amounting to \$1,487.55.

<sup>24</sup> See *Depreciation*, page 529.

## 534 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The New York Edison Company			
INCOME AND SURPLUS ACCOUNTS — <i>Concluded</i>			
COMPARATIVE CONDENSED STATEMENT, 1915 AND 1916 — <i>Concluded</i>			
	1915	1916	Increase or (D) decrease
Operating income applicable to corporate and leased properties.....	\$10,265,619 19	\$10,886,743 37	\$621,124 18
Rent deductions .....	1,535,943 77	1,648,987 08	63,043 31
Operating income applicable to corporate property .....	\$8,679,675 42	\$9,237,756 29	\$558,080 87
Non-operating income .....	1,554,429 06	1,704,793 41	150,364 35
Gross corporate income.....	\$10,234,104 48	\$10,942,549 70	\$708,445 22
Interest deductions .....	2,046,621 13	1,957,011 06	D 89,610 07
Net corporate income .....	\$8,187,483 35	\$8,985,538 64	\$798,055 29
Appropriation for contingencies....	1,788,749 68	1,971,992 82	183,243 14
Appropriation to employees for faithful and efficient service.....		76,165 61	76,165 61
Surplus for year.....	\$6,398,733 67	\$6,937,380 21	\$538,646 54
Other additions to surplus.....	447,949 19	99,271 75	D 348,677 44
Previous surplus .....	32,091,342 89	34,181,622 27	2,090,279 38
Total .....	\$38,938,025 75	\$41,218,274 23	\$2,280,248 48
Dividends (on \$65,953,400 capital stock) .....	(6 ¾ %) 4,451,854 50	(7%) 4,616,738 00	164,883 50
Other deductions .....	304,548 98	28,381 04	D 276,167 94
Surplus at close of year.....	\$34,181,622 27	\$36,573,155 19	\$2,391,532 92

## INCOME STATEMENT

	Quantity (kw. hours)	Average price (cents)	Net amount for year	Increase or (D) decrease <sup>28</sup>
Operating revenues — sale of electric current:				
Municipal street lighting — arc.....				D \$410,837 88
Municipal street lighting — incandescent .....	17,834,302	5.366	\$957,076 33	520,883 21
Lighting municipal buildings <sup>29</sup> ....	8,198,939	4.169	341,887 46	D 153 97
Municipal heat and power.....	366,410	6.000	21,984 03	1,660 44
Miscellaneous electric revenue — municipal <sup>30</sup> .....	898,575	5.412	48,619 63	D 12,612 19
U. S. Government — light.....	4,128,006	2.632	108,655 87	D 7,811 37
U. S. Government — power.....	37,414	6.000	2,244 39	272 66
Commercial metered lighting.....	326,100,507	5.708	18,614,092 04	1,050,017 98
Commercial metered power.....	34,976,486	7.042	2,462,994 03	338,576 43
Railroad corporations .....	103,274,150	.547	565,110 72	D 18,316 57
Other electrical corporations.....	22,695,191	2.038	462,488 36	107,950 82
Breakdown service .....	2,756,440	6.412	176,755 55	13,913 83
Miscellaneous sales of current.....	20,394,573	1.343	273,902 36	54,196 87
Total sales of current.....	541,661,053	4.433	\$24,035,800 76	\$1,636,748 26

<sup>28</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>29</sup> Consists of retail, 2,654,899 kw. hours, \$157,361.74; wholesale, 5,544,039 kw. hours, \$184,525.72.

<sup>30</sup> High pressure fire service.

## The New York Edison Company

## INCOME STATEMENT—Continued

		Net amount for year	Increase or (D) decrease <sup>25</sup>
<b>Miscellaneous operating revenues: Rent of electric appliances, \$50; electric merchandise and jobbing revenue,<sup>26</sup> \$6,691.87; joint electric rent revenue, \$3,670.46; other miscellaneous electric revenue, \$290,227.30.....</b>			
		\$300,639 63	\$153,632 73
<b>Total operating revenues.....</b>		<b>\$24,338,449 39</b>	<b>\$1,790,380 99</b>
<b>Operating expenses:</b>			
	Cents per kw. hour <sup>27</sup>		
Power plant labor.....	.071	\$450,992 06	\$13,219 85
Fuel for power.....	.303	1,929,074 14	183,443 11
Other supplies and expenses <sup>40</sup> .....	.029	181,905 75	77,011 64
Repairs.....	.045	287,659 81	2,845 98
<b>Total (generating) station expenses.....</b>	<b>.448</b>	<b>\$2,849,631 76</b>	<b>\$1,276,520 58</b>
Electricity received from associated companies...	—	818,009 63	49,412 06
<b>Total production expenses.....</b>	<b>.676</b>	<b>\$3,667,641 39</b>	<b>\$325,932 64</b>
Transmission (and electric storage).....	.092	495,483 65	12,133 45
Distribution.....	.287	1,556,233 65	240,353 78
Commercial utilization.....	.178	964,590 77	6,680 04
Municipal street lighting.....	.035	190,266 71	11,898 58
Commercial administration.....	.130	705,781 73	22,105 37
Promotion of business.....	.175	949,016 50	86,192 98
General expenses (excluding depreciation).....	.338	1,830,390 86	4,429 57
<b>Total of foregoing.....</b>	<b>1.911</b>	<b>\$10,359,405 26</b>	<b>\$709,726 41</b>
Renewals and replacements—plant withdrawn from service (reserved) <sup>42</sup> .....	.218	1,183,195 70	109,945 91
<b>Total (including amortization).....</b>	<b>2.129</b>	<b>\$11,542,600 96</b>	<b>\$819,672 32</b>
Uncollectible revenue.....	.011	57,545 21	D 30,606 30
Tax accruals.....	.341	1,849,550 85	380,190 79
Subway duct rents.....	.238	1,563,470 11	41,855 26
Joint facility rents.....	—	922 92	.....
Miscellaneous rents.....	.007	36,938 05	21,188 05
<b>Total of expenses, taxes, etc.....</b>	<b>2.776</b>	<b>\$15,051,087 10</b>	<b>\$1,232,300 12</b>
Rent for lease of Brush Electric Illuminating Co.	.009	47,656 00	.....
<b>Total of foregoing deductions.....</b>	<b>2.785</b>	<b>\$15,098,693 10</b>	<b>\$1,232,300 12</b>
<b>Operating income applicable to corporate property.....</b>		<b>\$9,237,756 29</b>	<b>\$558,080 87</b>
<b>Non-operating income:</b>			
Miscellaneous rent revenue: 80th street and East End avenue leased by the Electrical Testing Laboratories, \$4,999.92; 97th street and First avenue leased by the Consolidated Tel. and Elec. Subway Co., \$1,249.92; other rents and adjustments, \$38,031.23.....			
		\$44,281 07	\$5,685 76

<sup>25</sup> See note 35 on preceding page.<sup>26</sup> Receipts from sale of merchandise and from jobbing, \$649,923.49; cost of materials sold, \$643,231.62.<sup>27</sup> Ratios for total station expenses and preceding items based on total current generated, 636,093,898 kw. hours; those for total production expenses and following items, on current sold, 541,661,053 kw. hours.<sup>40</sup> Includes \$9,485 for rentals chargeable to "Municipal rents and non-tax charges," a new caption employed for the first time in the 1916 report.<sup>42</sup> Constituent items shown above were computed by the Bureau of Statistics and Accounts.<sup>43</sup> The company makes no charge to the operating expense account "General amortization." Instead it has substituted the unauthorized account "Renewals and replacements—plant withdrawn from service" for which concurrent credit is made to a reserve account of the same name. See *Depreciation*, page 539.



# 536 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The New York Edison Company INCOME STATEMENT — *Concluded*

	Net amount for year	Increase or (D) decrease.*
<b>Non-operating income — <i>Concluded</i>:</b>		
Interest revenues: From Consolidated Tel. & Elec. Subway Co., \$1,178,267.00; from Yonkers Elec. Light and Power Co., \$68,484.13; from Empire City Subway Co., \$46,140; interest on bonds of other companies, \$4,583.65; on insurance participation certificates, \$26,691.87; on consumers' notes, \$1,499.29; on active bank balances, \$26,393.02; on special deposit with National City Co., \$237,132.03; discount for prepayment of taxes, \$12,857.45.	\$1,602,648 53	\$106,532 60
Dividends on stocks: Electrical Testing Laboratories, \$3,837; Edison Light and Power Installation Co., \$93,000 . . . . .	96,837 00 = 17,863 70	18,230 00 D 1,031 11
Steam sold to United States post office.....		
	\$1,761,630 30	\$129,417 34
<b>Less:</b> Rent expense, \$29,889.91; taxes, \$10,713.69; uncollectible rents, \$350.17; steam purchased and resold, \$15,833.12 . . . . .	56,836 89	D 20,947 01
<b>Non-operating income</b> .....	\$1,704,793 41	\$150,364 35
<b>Gross corporate income</b> .....	\$10,942,549 70	\$708,445 22
<b>Deductions from gross income:</b>		
Interest accrued on funded debt, \$1,697,207.50; on consumers' deposits, \$17,366.60; on taxes in dispute, \$4,442.98; on obligations to the Consolidated Gas Co., \$210,000; on real estate mortgages \$33,654.98.....	\$1,962,672 06	D \$89,610 07
Amortization of premium on debt.....	Cr. 5,661 00	.....
<b>Total deductions</b> .....	\$1,957,011 06	D \$89,610 07
<b>Net corporate income (corrected)**</b> .....	\$8,985,538 64	\$798,055 29

[Appropriations of net corporate income: "Contingency" reserve, \$1,971,992.82; "to employees for faithful and efficient service," \$76,165.61. See *Corporate Surplus*.]†

	Amount
<b>CORPORATE SURPLUS</b>	
Surplus, December 31, 1915.....	\$34,181,622 27
Balance for year transferred from income (corrected).....	8,985,538 64
Bad debts collected.....	1,030 72
Balance of interest collected from City of New York on account of claim for city lighting from December, 1902 to February 1, 1906...	98,241 03
<b>Total</b> .....	\$43,266,432 66
Dividends, 7% on \$65,953,400.....	\$4,616,738 00
Appropriation to "Contingency" reserve ‡.....	1,971,992 82
Appropriation "to employees for faithful and efficient service" § .....	76,165 61

\* See note 35 on page 534.

† Rentals to City of New York of \$733.33 for piping steam across West 31st street deducted from gross selling price.

‡ The company reports a net corporate income for the year of \$6,937,380.21; see note 45.

§ [Appropriations for "Contingency" and "to employees for faithful and efficient service," reported by the company as deductions from gross income, are here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly.] See also *Depreciation*.

¶ See note 45.



The New York Edison Company		
CORPORATE SURPLUS — <i>Concluded</i>		Amount
Other deductions: Rent of space in Bowling Green building for substation, 1911 to 1915, \$5,924.21; adjustment of bills against City of New York, 1914 and 1915, \$9,754.90; loss on sale to U. S. Government of steam pipe line on 31st street, \$11,486.13; paid city of New York for use of 31st street conduit, \$1,115.80; donations, \$100.....		
	\$28,381 04	
Total deductions .....		\$6,693,277 47
Surplus, December 31, 1916.....		\$36,573,155 19

Municipal Street Lighting "				
BOROUGH OF MANHATTAN				
<i>Incandescent</i>	Number of lamps	Price per year	Amount of revenue	Consumption (kw. hours)
25 watt tungsten .....	354	\$24 50	\$674,932 68	13,227,112
60 watt tungsten .....	16	22 50		
100 watt tungsten .....	2,319	25 00 to 24 25		
100 watt tungsten .....	" 1	39 24		
200 watt (gas filled).....	2,487	43 00		
300 watt (gas filled).....	3,983	69 20		
300 watt (gas filled) 49 pairs..	98	118 40 per pair		
400 watt (gas filled).....	2,643	75 80		
400 watt (gas filled) 177 pairs.	354	127 60 per pair		
500 watt (gas filled).....	126	85 00		
750 watt (gas filled).....	84	107 00		
<i>Arc</i>				
450 watt .....	23	Free		
Total .....	12,438		\$674,932 68	13,227,112
BOROUGH OF THE BRONX				
<i>Incandescent</i>				
25 watt tungsten .....	12	\$24 50	\$282,142 65	4,607,190
100 watt tungsten .....	369	25 00 to 24 25		
60 watt (gas filled).....	72	24 50		
100 watt (gas filled).....	6,574	23 69 to 22 40		
200 watt (gas filled).....	112	43 00		
250 watt (gas filled).....	100	43 00		
300 watt (gas filled).....	56	69 20		
400 watt (gas filled).....	1,820	70 00		
600 watt (gas filled).....	4	85 00		
<i>Arc</i>				
450 watt .....	1	Free		
Total .....	9,120		\$282,142 65	4,607,190
Grand total .....	21,558		\$957,075 33	17,834,302

" Hours burning per year, 3,050, except one 100-watt incandescent burning 24 hours per day.

## The New York Edison Company

Contracts and Sales According to Rate Classification <sup>a</sup>

	Number of consumers	Number of meters	Kw. hours delivered	Amount of revenue (net)
<b>Lighting municipal buildings:</b>				
Retail . . . . .	—	615	2,654,899	\$157,361 74
Wholesale . . . . .	—	374	5,544,039	184,525 72
Municipal heat and power . . . . .	—	225	366,400	21,984 63
<b>United States Government:</b>				
Light . . . . .	—	14	158,087	9,980 77
Power . . . . .	—	34	37,414	2,244 39
Wholesale . . . . .	—	35	3,969 979	98,675 10
<b>Commercial metered lighting:</b>				
General . . . . .	168,442	196,876	204,062,211	14,061,598 88
Wholesale . . . . .	548	2,972	122,006,427	4,550,133 33
Electrical show . . . . .	64	65	5,394	161 82
Prepayment meters . . . . .	216	216	27,475	2,198 01
<b>Commercial metered power:</b>				
Motor . . . . .	20,193	20,025	29,129,906	2,222,238 30
Storage battery . . . . .	182	251	5,846,580	222,698 67
Interior fire alarm system . . . . .	896	—	—	8,057 06
Municipal high pressure fire service . . . . .	—	8	898,575	48,619 62
Railroad corporations . . . . .	2	31	103,274,150	565,110 72
Other electrical corporations — high tension . . . . .	3	12	18,682,436	245,288 79
Other electrical corporations — ex- change account . . . . .	437	690	4,032,756	217,199 57
<b>Breakdown service — absorbed:</b>				
General . . . . .	223	265	1,534,920	111,986 93
Power . . . . .	29	29	228,415	14,626 56
Wholesale . . . . .	6	6	846,004	38,525 84
<b>Breakdown service — not absorbed:</b>				
General . . . . .	38	39	141,604	11,287 37
Power . . . . .	5	5	3,498	328 85
Miscellaneous . . . . .	9	38	20,394,573	273,902 36
<b>Total . . . . .</b>	<b>191,293</b>	<b>222,826</b>	<b>523,826,751</b>	<b>\$23,078,734 43</b>

Intercompany Purchases, Sales, Etc. <sup>a</sup>

<i>Supplied to Other Companies</i>	Kw. hours	Average price (cents)	Credit to revenue
United Elec. Light and Power Co. <sup>b</sup> . . . . .	4,032,756	5.38	\$217,199 57
United Elec. Light and Power Co. . . . .	9,667,050	1.25	120,838 11
Yonkers Elec. Light and Power Co. <sup>b</sup> . . . . .	23,767	3.00	712 99
Yonkers Elec. Light and Power Co. . . . .	6,804,300	1.50	102,064 50
Yonkers Elec. Light and Power Co. . . . .	2,110,319	1.00	21,103 19
N. Y. & Queens Elec. Light and Power Co. . . . .	57,000	1.00	570 00
<b>Total electrical companies . . . . .</b>	<b>22,695,102</b>	<b>2.04</b>	<b>\$462,488 36</b>
Third Avenue Railway Co. . . . .	101,517,850	.54	545,976 22
Brooklyn Rapid Transit Co. . . . .	1,442,000	1.00	14,420 00
Brooklyn Rapid Transit Co. . . . .	314,300	1.50	4,714 50
<b>Total . . . . .</b>	<b>125,969,342</b>	<b>.81</b>	<b>\$1,027,599 08</b>
<i>Received from Other Companies</i>			Charge to expense
United Elec. Light & Power Co. . . . .	55,025,199	1.25	\$687,814 95
United Elec. Light & Power Co. <sup>b</sup> . . . . .	2,537,834	5.13	130,214 00
<b>Total . . . . .</b>	<b>57,563,033</b>	<b>1.42</b>	<b>\$818,028 95</b>

<sup>a</sup> Except municipal street lighting.<sup>b</sup> High tension current except as noted.<sup>c</sup> Low tension current.

**The New York Edison Company**

**Points of Delivery and Points of Measurement of Electric Energy Received from or Delivered to Other Companies**

COMPANY	Kind of current	Point of delivery and measurement
Delivered to :		
United Elec. Light and Power Co....	Low tension	Consumers' premises
United Elec. Light and Power Co....	High tension	Bus bars of respondent's waterside stations
Yonkers Elec. Light and Power Co....	Low tension	Nine arc lamps located on Bronx river road
Yonkers Elec. Light and Power Co....	High tension	Consumers' premises
N. Y. & Queens Elec. Lt. and Power Co.	High tension	Premises of Patk. McGovern Co., Long Island City
Received from :		
United Elec. Light and Power Co.....	Low tension	Consumers' premises
United Elec. Light and Power Co.....	High tension	Bus bars, seller's station

**Joint Facilities and Arrangements.**—Cables across Brooklyn Bridge, charged to Edison Electric Illuminating Co. of Brooklyn, \$3,481.45. Credited to joint electric rent revenue, \$746.04; to joint operating expense, \$2,364.34; to taxes, \$371.07. Cables 201st street to Mt. Vernon and cable house Harlem river, opposite 209th street, \$8,285.55 and \$237.71, respectively, charged to United Electric Light and Power Co., \$8,523.26. Credited to joint electric rent revenue, \$2,902.28; to joint operating expense, \$5,558.17; to transmission subway rent, \$62.81. Sundry facilities charged to other companies, \$22.14. Credited to joint electric rent revenue, \$22.14.

Cables across Queensboro Bridge, charged by United Electric Light and Power Co., \$3,600. Charged to expense, \$1,028.16; to joint facilities rents, \$922.92; to transmission subway rent, \$1,648.92. Cables on Bronx river road, charged by Yonkers Electric Light and Power Co., \$3,349.76. Credited to joint operating expense, \$3,349.76.

**Operating Expenses.**—For details see Table XXXVI-B.

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued amortization of capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of January 21, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—electric" and concurrent credit to "Accrued amortization of capital" of 1.4 cents per kw. hour sold to general consumers, less the amounts charged to the various repair accounts. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account "Renewals and replacements—plant withdrawn from service" with three-tenths of one cent per kw. hr. of electric current sold to general consumers and also charges an account "Contingency" with five-tenths of one cent per kw. hr. of electric current sold to general consumers. Capital retirements are charged to the reserve "Renewals and replacements—plant withdrawn from service" instead of to the prescribed reserve "Accrued amortization of capital."

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electrical corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electrical companies asked to be heard on their applications for modification of

## The New York Edison Company

the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

*Taxes*

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
<b>Operating:</b>				
Lands .....	\$69,413 38	\$69,413 38	\$69,413 38	.....
Improvements on lands.	460,682 76	460,682 76	460,682 76	.....
Real estate, New Jersey <sup>a1</sup>	16,461 27	16,461 27	16,461 27	.....
Corporate real property	10,436 50	10,436 50	10,436 50	.....
Special franchise .....	<sup>a2</sup> 922,863 32	<sup>a2</sup> 922,863 32	<sup>a2</sup> 3,023,825 56	<sup>a2</sup> \$80,068 85
Personal .....	20,400 00	20,400 00	20,400 00	.....
Gross earnings, State.	118,894 84	118,894 84	229,819 91	.....
Dividends, State .....	59,358 06	59,358 06	84,297 09	.....
Federal income (esti- mated) .....	150,000 00	<sup>a4</sup> 161,165 05	96,165 05	.....
Federal, other <sup>a5</sup> .....	10,255 74	10,255 74	9,686 71	.....
<b>Non-operating:</b>				
Lands .....	1,020 00	1,020 00	1,020 00	.....
Improvements on lands	816 00	816 00	816 00	.....
Corporate real property	81 60	81 60	81 60	.....
Gross earnings .....	8,796 09	8,796 09	14,843 41	.....
<b>Total .....</b>	<b>\$1,849,479 56</b>	<b>\$1,860,644 61</b>	<b>\$4,037,949 24</b>	<b>\$80,068 85</b>

**Uncollectible Bills.**— Number of uncollectible accounts, 9,592; amount, \$76,447.49. Deposits and interest thereon applied thereto: number, 5; amount, \$140.02. Recoveries: cash, \$11,981.88; notes, \$608.29; securities, \$1,934.61; charged back to tungsten wiring suspense, \$4,237.48; net amount charged to uncollectible bills, \$57,545.21.

**Rent Revenues.**— Credited to Miscellaneous rent revenues: Consolidated Telegraph and Electrical Subway Co., 97th street and First avenue, \$1,249.92; sundry lessees, 33-43 Gold street, \$17,506.20; vacant lot, 38 Gold street, \$300; Elm and Duane streets, \$17,602.01; various properties, \$7,622.94; total, \$44,281.07; expenses, \$29,889.91; taxes, \$1,836; uncollectible accounts, \$350.17.

**Rent Charges.**— Charged to Subway duct rents: Consolidated Telegraph and Electrical Subway Co., 7,576,772.15 duct feet of transmission and distribution conduits, \$1,343,615.42; Empire City Subway Co., 1,288,863.21 duct feet of distribution conduits, \$210,162.79; Consolidated Gas Co., pipe and cable culvert, \$426.88; United Electric Light and Power Co., share of subway rental of cable used jointly, \$1,586.11; City of New York, space for cable on Brooklyn bridge, \$3,000; other rents, \$68.66; Third Avenue Railway Co., 25,835.50 duct feet of distribution conduit, \$4,552.06; sundry owners, for various purposes (net), \$58.19; total, \$1,563,470.11. Charged to Miscellaneous rents: New Amsterdam Gas Co., property 40th-41st streets, First avenue to East river, \$21,188.05; other owners, ground rent at 92-98 Vandam street, \$3,750; at 124 W. 42d street, \$12,000; total, \$36,938.05. Charged to Miscellaneous non-operating expense: City of New York, pipe and conduit across 31st street, \$733.33. Charged to Materials and supplies, City of New York, bulkhead foot of East 41st street, \$82.50; New Amsterdam Gas Co., property 40th-41st streets, 1st avenue to East river, \$446.94; total, \$529.44. Charged to Storeroom or to

<sup>a1</sup> Tax on land and improvements at coal storage plant, Shadyside, N. J.

<sup>a2</sup> Includes \$371.07 billed to Brooklyn Edison Co.

<sup>a3</sup> Includes taxes of prior years.

<sup>a4</sup> Estimate for 1916, \$150,000; underestimated for 1915, \$11,165.05.

<sup>a5</sup> Stamp tax, \$10.07; tax on bond interest assumed by the company, \$10,243.17; penalty, \$2.50. The tax on bond interest reported here should have been charged to "Other contractual deductions" from gross income in accordance with the report form.

**The New York Edison Company**

**Automobile suspense:** New Amsterdam Gas Co., property 40th-41st streets, First avenue to East river, \$33,864.64; boiler plant, 42d street between First avenue and East river, \$1,666.71; City of New York, bulkhead, foot of East 41st street, \$562.50; other owners, for various properties, \$6,487.50; total, \$42,081.35. Charged to Work in progress: New Amsterdam Gas Co., property 40th-41st streets, First avenue to East river, \$12,723.15; boiler plant, 42d street, between First avenue and East river, \$833.29; total, \$13,556.44. Charged to Operating expenses: New Amsterdam Gas Co., property 41st-42d streets and East river, \$1,655.25; Consolidated Gas Co., offices, 15th street and Irving place, \$208,252.81; City of New York, bridge connecting waterside stations, \$315; bulkhead, 38th and 39th streets and East river, \$7,350; Northside pier, 38th street and East river, \$1,500; tunnel under and across East 39th street, \$320; sundry owners, offices at various locations, \$30,430.76; substations at 33d street and First avenue, \$2,577.07; 3-11 Broadway, \$4,000.02; 140-156 East 26th street, \$7,500; total, \$263,900.91.

**MISCELLANEOUS INFORMATION**

**Power Plant.**—Waterside "A," kw. capacity, 124,000; Waterside "B," kw. capacity, 135,500; Kingsbridge station, kw. capacity, 32,000; Duane street station, kw. capacity, 7,600; 140th street, Bronx, station, kw. capacity, none; Gold street station, kw. capacity, 900; total generating stations capacity, 300,000 kws. For number of units, kind and capacity in service, December 31, 1916, see Table XV.

**Circuits, Poles and Line Transformers.**—See Table XVI.

**Services.**—See Table XVII.

**Motors.**—Number at beginning of year, 239,249; bought during year, 27,809; condemned, lost or destroyed (including sold to consumers), 31,687; net decrease during year, 3,878; number at close of year, 235,371 (in use, 222,393; company's service, 750; in stock, 12,228). For details, see Tables XVIII and XIX.

**Electric Current Generated, Bought and Sold (kw. hrs.).**—Generated: D. C. generators, 212,893; A. C. generators, 635,881,000; total, 636,093,893; bought, received at seller's switchboard, 55,025,199; delivered over respondent's meters, 2,537,834; total available, 693,656,926; supplied to other companies and users of high tension current, 143,229,733; sold to public, 398,431,320; used by respondent, 14,107,265; franchise requirements, 173,299; unaccounted for (indicated, not actual), 137,715,309. For additional details, see Table XXI, Electric current generated and fuel consumed; Table XXIII, Source and disposition of electric current; Table XXIV, Consumption of electric current. For fuel used, see Table XXX-B.

**Load Data.**—Maximum load, 231,031 kws., on December 20, 1916 (see also Table XXII, Variation of output and of load). Connected load, 766,167 kws. (For details, see Table XX.)

**Accidents.**—See Tables XXVII-XXIX.

**Employees and Wages.**—Number of salaried officers, 6; total compensation during year, \$68,500; number of all other employees, second week in December, full time, 5,792; part time, 232; total compensation paid to officers and employees, \$5,657,819.68. See Tables XXX-XXXIV.

**Officers.**—President, Nicholas F. Brady; Vice-President, Thomas E. Murray; Vice-President, J. W. Lieb; Secretary, Lewis B. Gawtry; Assistant Secretary and Treasurer, Joseph Williams; Auditor, H. M. Edwards; Claim Agent, J. C. Robinson; General Counsel, Beardsley, Hemmens & Taylor; Chief Engineer, J. P. Sparrow; General Purchasing Agent, Chas. S. Shepard.

**Directors.**—George F. Baker, Nicholas F. Brady, George B. Cortelyou, Harrison E. Gawtry, Lewis B. Gawtry, Thomas E. Murray, Edgar Palmer, William Rockefeller, John W. Sterling, F. A. Vanderbilt, J. W. Lieb.

**Main Business Office.**—124 East 15th street, New York City.

Report verified by Joseph Williams, Treasurer, April 16, 1917.

\* [The items following include rents other than those for furnished offices and office rooms in office buildings heated and lighted by the landlord which are the only rents that should be included in operating expenses under the accounting rules of the Commission. The Company states that hereafter it will show such rents as part of the cost of operation, not however under the general classification of "operating expenses" but in the specific accounts "municipal rents" and "miscellaneous rents."]

## THE NEW YORK MUTUAL GAS LIGHT COMPANY

**History.**—Incorporated under special act of the Legislature passed April 17, 1866, known as chapter 651, Laws of 1866, and acts amendatory thereto and supplementary thereof. Supplies water gas in the Borough of Manhattan from the Battery to 63d street, on the west side, and from the Battery to 68th street, on the east side. The delivery of gas started June, 1872.

The Consolidated Gas Company of New York, which in 1905 acquired the right to exercise the major part of the voting power in this company, was on December 31, 1916, the holder of record of 15,799 shares out of 34,366 shares outstanding.<sup>1</sup>

**Stockholders and Members.**—Total voting power of all members, <sup>a</sup> 34,366, each holder of \$100 par value of stock having one vote. Total number of stockholders, May 1, 1916, 319, of whom 253, controlling 33,019 votes, were residents of New York State. Votes cast at last general meeting, May 31, 1916, 27,791, whereof L. B. Gawtry cast 15,799 for the Consolidated Gas Company; R. M. Galloway cast 77 for himself and 915 for the proxy committee—2,623 for corporate members and 9,292 for other members.

**Important Changes during the Year.**—The building at 142 East 15th street and part of one floor of 130 East 15th street were leased for five years from the Consolidated Gas Company at an annual rental of \$17,500. The board of directors was reduced, May 31, from 16 to 12 members. No new powers or franchises were acquired. For other changes, see *Miscellaneous Investments*.

## BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
<b>ASSETS SIDE</b>			
\$1,160,056 18	Cash .....	\$673,407 97	D \$486,648 21
3,974 73	Accounts receivable from City of New York (for gas).....	7,934 22	3,959 49
71,998 73	Consumers' accounts receivable.....	71,369 05	D 629 68
11,995 48	Accounts receivable from associated companies .....	15,373 47	3,377 99
22,103 77	Other accounts receivable.....	19,328 94	D 2,774 83
14,791 93	Interest and dividends receivable.....	9,783 54	D 5,008 39
75 00	Special deposit, with city comptroller.	150 00	75 00
172,474 89	Materials and supplies.....	69,287 73	D 103,187 16
6,600 00	Stocks of associated companies.....	6,600 00	.....
1,512,307 61	Other investment securities.....	2,244,524 59	732,216 98
8,326,070 99	"Fixed Capital, Dec. 31, 1908".....	8,301,145 62	D 24,925 37
207,582 43	Fixed capital installed since 1908....	251,253 65	43,671 22
\$3,533,653 42	Total fixed capital (before deduction of depreciation).....	\$3,552,399 27	18,745 85
13,000 00	Temporary advances to Municipal Lighting Co., Inc.....	13,000 00	.....
<u>\$6,523,031 74</u>	<b>Total .....</b>	<u>\$6,683,158 78</u>	<u>\$160,127 04</u>
<b>LIABILITIES SIDE</b>			
\$68,076 62	Taxes accrued .....	\$194,303 47	\$126,226 85
130,935 68	Consumers' deposits .....	126,766 61	D 4,169 07
8,875 34	Accounts payable to associated companies .....	7,973 56	D 901 78
107,271 76	Miscellaneous accounts payable.....	<sup>a</sup> 105,600 97	D 1,670 79
137,464 00	Dividends declared .....	137,464 00	.....
6,965 65	Interest accrued on unfunded debt...	13,599 74	6,634 09

<sup>1</sup>The Consolidated Gas Company reports in addition ownership of 3,063 shares representing certificates not in its own name.

<sup>a</sup>Exclusive of 634 shares reacquired. The company reports total voting power as 35,000 shares.

<sup>b</sup>Includes \$42,237.76 due consumers under 80-cent gas act (20-cent rebates).

# ABSTRACTS OF COMPANY RETURNS

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## The New York Mutual Gas Light Company

### BALANCE SHEET—Concluded

December 31, 1915	LIABILITIES SIDE—Concluded	December 31, 1916	Increase or (D) decrease
\$5,950 38	Other unfunded debt.....	\$1,881 38	D \$4,069 00
120,000 00	Extension reserve account.....	120,000 00	.....
1,126,952 16	Reserve for "Contingency".....	1,233,962 16	107,010 00
21,674 17	Reserve for renewals and replace- ments—Plant withdrawn from service <sup>4</sup> .....	16,358 04	D 5,316 13
110,730 92	Casualties and insurance reserve.....	116,140 40	5,409 48
3,436,600 00	Common stock .....	3,436,600 00	.....
1,241,535 06	Corporate surplus .....	1,172,508 45	D 69,026 61
<u>\$6,523,031 74</u>	<u>Total .....</u>	<u>\$6,683,158 78</u>	<u>\$160,127 04</u>

Contingent Liabilities.—None.

### Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same— present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places...	\$7,949,303 00	\$7,828,419 00
Real property in streets—tangible.....	1,319,464 18	1,319,464 18
Intangible property, excluding franchises.....	.....	2,941,870 92
Tangible personal property.....	734,353 38	734,353 38

Assessed valuation for 1916 taxes:

	Manhattan Borough
Real property outside streets and public places:	
Land .....	\$1,085,000 00
Improvements .....	6,642,600 00
Real property (tangible and intangible) in streets.....	1,581,000 00
Tangible personal property.....	500,000 00

### DETAILS OF ASSETS AND LIABILITIES

#### "Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Real estate .....	\$882,550 00	.....	\$882,550 00
Bulkheads .....	28,439 69	.....	28,439 69
Mains .....	357,114 36	\$1,193 73	355,920 63
Services .....	122,764 37	6,482 55	116,281 82
Meters .....	71,794 73	11,024 88	60,769 85
Tools .....	4,300 00	2,150 00	2,150 00
Office furniture .....	1,379 07	1,379 07	.....
Cocks and connections.....	3,502 38	395 97	3,106 41
Gas stoves .....	2,299 17	2,299 17	.....
Manufacturing plant .....	1,053,647 67	.....	1,053,647 67
New construction .....	383,708 83	.....	383,708 83
New holder foundations.....	96,387 52	.....	96,387 52
New holder No. 10.....	309,496 53	.....	309,496 53
New stable .....	6,904 04	.....	6,904 04
New blacksmith shop.....	1,782 63	.....	1,782 63
<u>Total .....</u>	<u>\$3,326,070 99</u>	<u>\$24,925 37</u>	<u>\$3,301,145 62</u>

<sup>4</sup> See Depreciation, page 549.



## 544 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

**The New York Mutual Gas Light Company**  
**Fixed Capital Installed since December 31, 1908**

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
General equipment .....	\$19,399 99	.....	\$7,007 26	\$27,118 34
Furnaces, boilers and accessories .....	.....	.....	.....	1,808 76
Miscellaneous power plant equip- ment .....	.....	.....	.....	3,376 05
Water gas sets and accessories.. ..	.....	.....	.....	988 11
Gas services .....	2,327 26	.....	.....	28,647 42
Gas meters .....	20,587 22	.....	4,706 34	74,753 99
Cocks and connections.....	2,455 28	.....	.....	22,289 86
Gas appliances .....	9,333 39	.....	.....	86,521 10
Gas tools and implements.....	2,547 55	.....	1,265 87	5,750 02
<b>Total .....</b>	<b>\$56,050 69</b>	<b>.....</b>	<b>\$12,979 47</b>	<b>\$251,253 65</b>

**Equipment Retired during the Year**

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount charged to renewals and replacements— plant with- drawn from service
Street mains, feet .....	1,408	\$1,193 73	\$1,193 73
Gas services .....	608	6,482 55	6,482 55
Gas meters .....	3,626	15,731 22	15,731 22
Gas appliances .....	1,666	* 11,194 52	11,194 52
Tools .....	.....	3,415 87	3,415 87
Locks, cocks and connections.....	1,070	395 97	395 97
Furniture and fixtures.....	.....	8,386 33	8,386 33
Coal shed .....	.....	.....	* 12,020 94
	.....	.....	\$58,821 13

**Miscellaneous Investments<sup>1</sup>**

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<b>Stocks of associated companies</b>				
Municipal Lighting Co., Inc., capi- tal stock .....	\$6,600 00	May 18, 1915	\$6,600 00	.....
<b>New York City securities</b>				
New York City corporate stock, due Nov. 1, 1920, 3 per cent.....	\$190,000 00	Jan. and Feb. 1902.....	\$188,031 25	}
New York City corporate stock, due Nov. 1, 1925, 3 per cent.....	10,000 00	Feb. 5, 1902	9,900 00	
New York City corporate stock, due Nov. 1, 1950, 3½ per cent.....	14,000 00	Nov. 2, 1906	12,862 50	
New York City corporate stock, due Nov. 1, 1952, 3½ per cent.....	53,000 00	Nov. 2, 1906	48,693 75	

<sup>1</sup> Of this amount, \$8,895.35 was credited to material and supplies.

<sup>2</sup> Company states that this item was written out of the capital account prior to December 31, 1908.

<sup>3</sup> All are held free.



## The New York Mutual Gas Light Company

## Miscellaneous Investments—Concluded

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>New York City securities—Concluded</i>				
New York City corporate stock, due Nov. 1, 1953, 3½ per cent.....	\$31,000 00	Nov. 2, 1908	\$28,481 25	\$30,855 00
New York City corporate stock, due May 1, 1954, 3½ per cent.....	125,000 00	Nov. 2, 1908	114,843 75	
New York City corporate stock, due Nov. 1, 1954, 3½ per cent.....	12,500 00	Nov. 2, 1908	11,484 38	
New York City corporate stock, due Nov. 1, 1955, 4 per cent.....	180,000 00	Oct. 31, 1907	176,850 00	
New York City corporate stock, due May 1, 1957, 4 per cent.....	230,000 00	Oct. 31, 1907	227,200 00	
New York City corporate stock, due March 1, 1962, 4¼ per cent.....	5,000 00	Nov. 5, 1913	4,975 00	
<b>Total New York City securities</b>	<b>\$850,500 00</b>		<b>\$823,321 88</b>	<b>\$30,855 00</b>
Less sundry profits on redemption.....			900 00	
<b>Net New York City securities.....</b>			<b>\$822,421 88</b>	
<i>Other securities</i>				
U. S. Steel Corp. sink. fd. bonds, due Nov. 1, 1963, 5 per cent.....	\$99,000 00	(*)	\$99,141 25	\$33,382 16
Lehigh Valley R. R. 1st mtg. bonds, due July 1, 1940, 4½ per cent.....	100,000 00		100,348 00	
Atch. Top. & S. F. gen. mtg. bonds, due Oct. 1, 1995, 4 per cent.....	100,000 00		91,690 00	
Balt. & Ohio R. R. gold bonds, due Oct. 1, 1948, 4 per cent.....	100,000 00	From Dec. 21, 1914 to July 27, 1915	89,640 00	
Chic., Mil. & St. Paul R. R. bonds, due May 1, 1989, 4¼ per cent.....	200,000 00		200,676 88	
Chicago, Bur. & Quincy R. R. joint bonds, due Sept. 1, 1921, 4 per cent .....	150,000 00		147,562 50	
Union Pac. R. R. first mtg. bonds, due July 1, 1947, 4 per cent.....	100,000 00		98,000 00	
N. Y. Cent. R. R. debenture bonds, due May 1, 1934, 4 per cent.....	150,000 00	From Oct. 6 to Oct. 28, 1916	138,750 00	
West Shore R. R. bonds, due July 1, 1961, 4 per cent.....	150,000 00		138,497 50	
Penn. R. R. gen. bonds, due June 1, 1965, 4½ per cent.....	200,000 00		205,000 00	
<b>Total. . . . .</b>	<b>\$1,349,000 00</b>		<b>\$1,809,306 13</b>	<b>\$33,382 16</b>
Insurance trustees' participation certificates . . . . .	\$112,796 58	From Feb. 1, 1905 to Feb. 17, 1916	\$112,796 58	\$6,605 51
<b>Grand total .....</b>	<b>\$2,318,896 58</b>		<b>\$2,251,124 59</b>	<b>\$70,842 67</b>

**Bills and Accounts Receivable from Associated Companies.**—From the Municipal Lighting Company, Inc., due at the beginning and the end of the year, \$13,000; interest accrued and received during the year, 6 per cent, \$780. Open accounts: Consolidated Gas, \$14,019.03; New Amsterdam Gas, \$1,211.46; Standard Gas Light, \$142.98; total, \$15,373.47.

**Miscellaneous Accounts Receivable.**—Sundry contractors for street department work, \$16,310.85; the Barrett Co. for water gas tar, \$3,018.09; total, \$19,328.94.

\* One bond, not tabulated, was redeemed during year at 110.

The New York Mutual Gas Light Company  
Materials and Supplies

		On hand at	Average cost	Cost of
		close of year	per unit	quantity on
				hand at
				close of year
Anthracite coal	} Long tons .....	5,018,105	\$5.1450	\$25,821 20
Generator fuel				
Gas oil, gallons.....		332,048	0.0305	10,077 65
Shavings, bushels .....		4,712	0.0214	100 81
Iron oxide, bushels.....		13,700	0.1555	2,131 02
Water gas tar, gallons.....		95,644	0.0200	1,912 88
Cast iron pipes, fittings and specials.....		_____	_____	5,966 55
Wrought iron pipes and fittings.....		_____	_____	4,182 10
Gas ranges and appliances.....		_____	_____	15,341 82
Gas lamps .....		_____	_____	80 01
Lumber .....		_____	_____	909 07
Fire brick .....		_____	_____	1,120 38
Special burners .....		_____	_____	596 07
Stove repair parts.....		_____	_____	1,048 17
Total .....		_____	_____	\$69,287 73

**Common Stock.**— Authorized and issued, 35,000 shares of \$100 par value each. Cash realized, \$3,500,000; amount reacquired, \$63,400; net amount outstanding December 31, 1916, \$3,436,600. Dividends declared and paid during year, 9 per cent, \$309,294; declared but not yet due, \$137,464.

**Accounts Owing to Associated Companies.**— New Amsterdam Gas Company, \$5,827.60; Standard Gas Light Company, \$2,145.96; total, \$7,973.56.

**Consumers' Deposits.**— At beginning of year, \$130,935.68; added during year, \$53,212.80; refunded, \$57,381.89 (whereof cash in whole or in part, \$48,799.78; credited to accounts not fully satisfied thereby, \$8,582.11); balance at close of year, \$126,766.61; interest accrued and paid during the year, \$5,755.75. For number of deposits, see Table XL.

**Miscellaneous Accounts Payable.**— Coal bills, \$11,179.20; oil bills, \$35,908.95; repayments [20-cent rebates under 80-cent Gas Law] to sundry parties, \$42,237.76; other accounts, \$16,275.06; total, \$105,600.97.

**Taxes Accrued.**— See schedule supporting Income Statement.

**Other Unfunded Debt.**— Wages accrued, \$1,721.22; water accrued, \$160.16; total, \$1,881.38.

Reserves

	Credit balance	Credits	Debits	Credit balance
	Dec. 31, 1915	during year	during year	Dec. 31, 1916
Extension reserve account.....	\$120,000 00	.....	.....	\$120,000 00
Renewals and replacements — plant				
withdrawn from service <sup>a</sup> .....	21,674 17	\$53,505 00	\$58,821 13	16,358 04
Contingency <sup>a</sup> . . . . .	1,126,952 16	107,010 00	.....	1,233,962 16
Fire insurance participation.....	107,387 10	5,409 48	.....	112,796 58
Employees' insurance .....	3,343 82	.....	.....	3,343 82

<sup>a</sup> See Depreciation, page 549.

**The New York Mutual Gas Light Company**  
**INCOME STATEMENT**

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease <sup>1</sup>
Operating revenue—sales of gas:				
Lighting municipal buildings.....	9,286.0	\$0.75	\$6,964 50	D \$457 95
Prepaid gas .....	89,311.0	.80	71,448 80	3,584 80
Commercial metered lighting.....	1,591,841.6	.80	1,273,451 98	28,171 98
Other gas corporations.....	93,061.4	.50	46,530 70	737 05
<b>Total sales .....</b>	<b>1,783,500.0</b>	<b>—</b>	<b>\$1,398,396 98</b>	<b>\$32,035 83</b>
<b>Miscellaneous revenues: Rent of gas appliances, \$22,437.09; gas merchandise revenue,<sup>11</sup> \$1,107.55; interest on insurance participation certificates, \$6,605.51; interest on bank balances, \$25,449.36; other interest, \$0.80; commission on gas made for Consolidated Gas Co. (10 per cent), \$16,858.90; wharfages, \$3,579.77.....</b>				
			76,038 98	4,458 91
<b>Total operating revenue.....</b>			<b>\$1,474,434 96</b>	<b>\$36,494 79</b>
Operating expenses:		Cents per M cu. ft. <sup>12</sup>		
Gas making labor.....		2.12	\$54,436 79	\$2,829 90
Boiler fuel .....		1.79	45,947 08	3,653 15
Generator fuel .....		7.04	181,114 96	17,156 34
Water gas oil.....		12.71	326,932 40	6,562 64
Other supplies and expenses.....		.99	25,356 26	4,362 02
Repairs at works.....		1.42	36,505 52	4,164 62
<b>Total works expense .....</b>		<b>26.07</b>	<b>\$670,292 96</b>	<b>\$38,728 67</b>
<b>Less residuals produced.....</b>		<b>1.42</b>	<b>36,596 72</b>	<b>4,256 25</b>
<b>Net cost of gas in holder at 23.36c. average....</b>		<b>24.65</b>	<b>\$633,696 24</b>	<sup>14</sup> <b>\$34,472 42</b>
<b>Deduct cost of gas made for the Con. Gas Co..</b>		<b>—</b>	<b>168,589 03</b>	<b>21,538 51</b>
<b>Add gas purchased from associated companies at 50c. average .....</b>		<b>—</b>	<b>24,695 40</b>	<b>1,005 20</b>
<b>Total production expenses .....</b>		<b>27.46</b>	<b>\$189,802 61</b>	<b>\$13,939 11</b>
<b>Distribution expenses .....</b>		<b>11.15</b>	<b>198,915 69</b>	<b>2,793 96</b>
<b>Commercial administration .....</b>		<b>4.15</b>	<b>74,001 89</b>	D <b>12,936 33</b>
<b>Promotion of business .....</b>		<b>1.99</b>	<b>35,413 90</b>	<b>2,811 93</b>
<b>General (excluding depreciation) .....</b>		<b>5.12</b>	<sup>15</sup> <b>91,249 23</b>	D <b>20,379 69</b>
<b>Total of foregoing .....</b>		<b>49.87</b>	<b>\$889,383 32</b>	D <b>\$13,771 02</b>
<b>Renewals and replacements—plant withdrawn from service<sup>16</sup>.....</b>		<b>3.00</b>	<b>53,505 00</b>	<b>1,216 39</b>
<b>Total (including amortization)<sup>16</sup>.....</b>		<b>52.87</b>	<b>\$942,888 32</b>	D <b>\$12,554 63</b>

<sup>10</sup> The 1915 figures with which comparison is here made do not agree with those published in the 1915 report on account of reclassification made by the company.

<sup>11</sup> Receipts \$26,581.10, less cost of residuals sold \$25,473.55.

<sup>12</sup> The ratios for net cost of gas in holder and preceding items are based on 2,571,367 M cu. ft. made; those for following items on 1,783,500 M cu. ft. sold.

<sup>14</sup> [The constituent items shown above were computed by the Bureau of Statistics and Accounts.]

<sup>15</sup> See note 17.

<sup>16</sup> The company makes no charge to the operating expense account General amortization. Instead, it has included in operating expenses an unauthorized account, "Renewals and replacements—Plant withdrawn from service," for which concurrent credit is made to "Renewals and replacements—Plant withdrawn from service" reserve.

## The New York Mutual Gas Light Company

INCOME STATEMENT — *Concluded*

	Cents per M cu. ft. <sup>17</sup>	Net amount for year	Increase or (D) decrease <sup>18</sup>
Operating expenses — <i>Concluded</i> :			
Uncollectible revenue .....	.26	\$4,579 40	D \$17 63
Tax accruals .....	12.04	214,741 61	112,441 51
Miscellaneous rents .....	.95	<sup>17</sup> 16,999 96	1,000 00
<b>Total expenses, taxes, etc.....</b>	<b>66.12</b>	<b>\$1,179,209 29</b>	<b>\$100,869 85</b>
Operating income applicable to corporate property.....		\$295,225 67	D \$64,375 06
Non-operating income: Interest on New York City bonds, \$30,855; on corporation bonds, \$33,382.16; on accounts re- ceivable from Municipal Lighting Co., Inc., \$780— \$65,017.16; less \$392.05 taxes on bonds.....		64,625 11	8,920 17
Gross corporate income.....		\$359,850 78	D \$55,454 89
Deductions from gross income: Interest on consumers' deposits, \$5,755.75; on unpaid franchise taxes, \$6,634.09...		12,389 84	D 3,901 86
Net corporate income (corrected) <sup>18</sup> .....		\$347,460 94	D \$51,653 03

[Appropriations of net corporate income: "Contingencies, \$107,010.00"; to employees for faithful and efficient service, \$3,765.40. See Corporate Surplus.]<sup>19</sup>

	Amount
CORPORATE SURPLUS	
Surplus, December 31, 1915.....	\$1,241,535 06
Balance for year transferred from income (corrected).....	347,460 94
Refund of Pennsylvania special tax of 10 cents per ton on coal delivered between April and September, 1914.....	3,484 35
Premium on bond redeemed.....	97 50
<b>Total .....</b>	<b>\$1,592,577 85</b>
Dividends, 9 per cent on \$3,436,600 stock (5 per cent payable July 10, 1916; 4 per cent payable January 10, 1917).....	\$309,294 00
Appropriation to reserve for contingencies <sup>19</sup> .....	107,010 00
Appropriation to employees for faithful and efficient service <sup>19</sup> .....	3,765 40
<b>Total deductions .....</b>	<b>420,069 40</b>
Surplus, December 31, 1916.....	\$1,172,508 45

<sup>17</sup> [Includes rents for furnished offices and office rooms in office buildings heated and lighted by the landlord includible above under "General (excluding depreciation)"; the other items should be shown here as Miscellaneous rents.]

<sup>18</sup> [The company reports a net corporate income for the year of \$236,685.54; see note 19.]

<sup>19</sup> [These appropriations reported by the company as deductions from gross income are here transferred to Corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly. See also *Depreciation*, page 549.]

The New York Mutual Gas Light Company  
Intercompany Purchases, Sales, Etc.

	Quantity (M cu. ft.)	Average price (cents) <sup>20</sup>	Total	Credit to revenue	Charge or credit (Cr.) to expense
Sold, New Amsterdam Gas Co. ....	85,794.5	.50	\$42,897 25	\$42,897 25	.....
Sold, Standard Gas Light Co. ....	7,266.9	.50	3,633 45	3,633 45	.....
Bought, New Amsterdam Gas Co. ....	44,345.2	.50	22,172 60	.....	\$22,172 60
Bought, Standard Gas Light Co. ....	5,045.6	.50	2,522 80	.....	2,522 80
Total .....	-----	-----	-----	\$46,530 70	\$24,695 40
M'd for Cons'd Gas Co..	721,753.3	.2336	\$185,447 93	<sup>21</sup> \$16,858 90	Cr \$168,589 08

*Operating Expenses.*—For details, see Table XXXV-B.

*Depreciation.*—The Uniform System of Accounts prescribed by the Commission for lighting companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued amortization of capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve.

Under date of March 20, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to General amortization of 18 cents per M cu. ft. of gas sold [from which there is deductible the cost of actual repairs].

The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account “Renewals and replacements—plant withdrawn from service” with 3 cents per M cu. ft. of gas sold; and it charges an account “Reserve for contingencies” with 6 cents per M cu. ft. of gas sold. Capital retirements are charged to the reserve “Renewals and replacements—plant withdrawn from service” instead of to the prescribed reserve “Accrued amortization of capital.”

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electric corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electric companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

<sup>20</sup> Gross cost, 80 cents; allowed for cost of distribution, 30 cents. This gas is measured at consumers' meters.

<sup>21</sup> Ten per cent commission.

## The New York Mutual Gas Light Company

## Taxes

CLASS OF TAX	Assessed and charged to income	Amount paid	Due and unpaid
Lands .....	\$22,134 00	\$39,414 84	\$118,228 20
Improvement on lands.....	135,509 04		
Special franchise .....	32,252 40	24,541 61	=59,262 47
Personal .....	=10,200 00	10,200 00	.....
Gross earnings, State <sup>22</sup> .....	7,733 98	7,646 12	.....
Excess dividends, State.....	5,078 82	5,078 82	.....
Federal income .....	=2,225 42	2,025 42	.....
<b>Total .....</b>	<b>\$215,133 66</b>	<b>\$88,906 81</b>	<b>= \$177,490 67</b>

**Uncollectible Bills.**— Number of uncollectible accounts, 3,459; amount, \$16,221.75. Deposits applied thereto: number, 2,284; amount, \$8,582.11; interest on deposits applied, \$422.55; recoveries, \$2,637.69; net amount charged to uncollectible bills, \$4,579.40. Amount of uncollectible bills on which above 2,284 deposits were held, \$11,642.35.

**Rent Payments.**— Office building, 36 and 38 Union Square, January 1 to May 1, 1916, \$5,333.32. Building at 142 East 15th Street and part of east half of fourth floor in main building of the Consolidated Gas Co., 130 East 15th Street, from May 31 to December 31, 1916, charged to miscellaneous rents, \$11,666.64. Bulkhead north of pier at 11th Street and East river, \$3,300, charged to production expenses.

## MISCELLANEOUS INFORMATION

**Works and Holders.**— Water-gas sets, 12; total maximum rated capacity (24 hours) <sup>27</sup> 24,000 M cu. ft. (See Table II.) Holders, 4; total capacity, 14,800 M cu. ft. (See Table IV.) For auxillary works apparatus, see Table III.

**Mains.**— No transmission pipe line. Distribution pipe line, length in feet, 896,292; reconnected within the year, 2,976; taken up, 1,305; abandoned, 103; net increase during year, 1,568. (See Table V.)

**Services.**— Number of services available at the close of the year, 18,287; added during year, new, 105; reconnected, 315; removed during year, 608; net decrease, 188. (See Table VI.)

**Meters.**— Number in service at close of year, 44,899 (excluding 5,758 set but locked or cut out); net increase during year, 328; total owned at close of year, 51,387; number bought, 3,696; number retired, 3,626; net increase during year, 70. (See Tables VII and VIII.)

**Gas Made, Bought and Sold (cu. ft.).**— On hand at first of year, 9,169,000; made during year, 2,571,367,000; purchased, 49,390,800; supplied to other companies under provisions of agency agreement, 721,753,300; sold to other companies, 93,061,400; sold to public, 1,690,438,600; used by company, 4,413,300; on hand at close of year, 9,291,000; unaccounted for, 110,969,200. (See Tables XI-XIII.)

**Materials and Residuals.**— Contract dated June 30, 1914, for about 28,000,000 gallons of gas oil at 3.035 cents per gallon — all of which has been delivered. For details of materials consumed, see Table IX.

<sup>22</sup> For years 1913, 1914 and 1915.

<sup>23</sup> Includes \$140.96 non-operating taxes.

<sup>24</sup> [The company computes the tax as follows: Dividends paid on \$3,436,600 stock, \$809,294, less dividends at 4 per cent on \$3,500,000 (instead of \$3,436,600 stock actually outstanding), \$140,000; amount of dividends on which tax is computed at 3 per cent, \$169,294.]

<sup>25</sup> Estimated. Includes \$251.09 non-operating taxes. Decreased \$1,774.58 the excess of the 1915 estimate over tax paid.

<sup>26</sup> Exclusive of accrued interest; on special franchise taxes, \$10,799.17, real estate taxes, \$2,800.57.

<sup>27</sup> ["The difference between the operating capacity of twenty million cubic feet and the 24-hour capacity is explained by the fact that it is usual to keep two sets in reserve."— From the company's report of 1915.]

The New York Mutual Gas Light Company

**Accidents.**— See Tables XXV-XXIX.

**Employees and Wages.**— Number of salaried officers, 5; total compensation during year, \$25,000. Number of all other employees, second week in December, full-time, 268; part-time, none; total compensation paid to officers and employees, \$268,408.79. (See Tables XXX-XXXIV.)

**Officers.**— President, R. M. Gallaway; Vice-President, H. E. Gawtry; Secretary, Geo. W. Parkhurst; Treasurer, W. C. Besson; Assistant Secretary, Edwin S. Young.

**Directors.**— R. M. Gallaway, James B. Ford, William Rockefeller, George F. Baker, Edwin S. Marston, Lewis B. Gawtry, N. F. Brady, J. W. Sterling, James N. Jarvis, Geo. B. Cortelyou, Donald G. Geddes, William G. Rockefeller.

**Main Business Office.**— 142 E. 15th Street, New York City.

Report verified by R. M. Gallaway, President, April 16, 1917.

THE NEW YORK STEAM COMPANY<sup>1</sup>

**History.**— Incorporated September 19, 1881, under the General Corporation Law as a consolidation of the Steam Heating & Power Company of New York and the New York Steam Company. The former was incorporated July 23, 1879, and the latter July 24, 1880, under "An Act to Authorize the Formation of Corporations for Manufacturing, Mining, Mechanical and Chemical Purposes" passed February 17, 1848, and acts amendatory thereof and supplementary thereto. The company began furnishing steam to private consumers in Manhattan in May, 1882, and to the City in January, 1888. It has stock control of the United States Mineral Wool Company. The control over The New York Steam Company was acquired in December, 1914, through the purchase of stock, by E. G. Stevenson and R. G. Hanford.

**Stockholders and Members.**— Total voting power of all members, 54,253,<sup>2</sup> each holder of \$100 par value of stock having one vote. Total number of stockholders, June 1, 1915, 103, of whom 72, controlling 3,573 votes, were residents of New York state. Votes cast at last general meeting, June 13, 1916, 88,688; voters casting highest seven number of votes: Karl R. Miner, 38,571 (4 in behalf of himself and 38,567 in behalf of other members); and in behalf of themselves, F. W. Buch, 43; A. H. Van Gorder, 28; Sidney S. Wilson, 25; George S. Belth, 6; Arthur E. Duram, 5; Frank E. Pendleton, 5; and Charles A. Gillhan, 5.

**Important Changes during the Year.**— No new powers or franchises were acquired. New York City corporate stock, par value \$500, held as an investment, was paid off at maturity, April 30th. New mains, not included in the order of the Commission, were installed as follows:

NEW MAINS LAID DURING THE YEAR

LOCATIONS		Diam- eters (Inches)	Foot- age	Services	Con- sumers
In	Between				
De Peyster St....	Water and Front Sts.....	4	142	1	1
74th St.....	Fifth and Madison Aves.....	6	409	3	3
62d St.....	Madison and Park Aves.....	6	136	1	1
56th St.....	Madison and Park Aves.....	6	404	3	3
53d St.....	Madison and Park Aves.....	6	342	3	3
51st St.....	Fifth and Sixth Aves.....	6	54	1	1
Fifth Ave.....	73d and 74th Sts.....	6	250	2	2
59th St.....	Madison and Fifth Aves.....	8	119	1	1
55th St.....	Fifth and Sixth Aves.....	8	384	7	9
47th St.....	Fifth and Madison Aves.....	8	480	3	3
Fifth Ave.....	47th and 48th Sts.....	8	79	.....	.....

<sup>1</sup> The report of the company is for the year ended April 30, 1917.

<sup>2</sup> [Stock included on balance sheet not indicated here consists of fractional shares which do not entitle holders to vote. Report of 1915.]

## The New York Steam Company

NEW MAINS LAID DURING THE YEAR — *Concluded*

LOCATIONS		Diam- eters (Inches)	Foot- age	Services	Con- sumers
In	Between				
Pine St.....	Nassau and Broadway.....	8	59	2	2
Broadway.....	Through Post Office from Barclay.....	8	318	.....	.....
Barclay St.....	Crossing Broadway.....	8	118	.....	.....
Madison Ave....	49th and 50th Sts.....	16	101	.....	.....
Madison Ave....	48th and 49th Sts.....	16	267	1	2
Madison Ave....	47th and 48th Sts.....	16	255	.....	.....
Cedar St.....	Broadway and Nassau St.....	16	49	.....	.....
Cedar St.....	Broadway and Trinity Pl.....	16	315	1	1
Platt St.....	William and Power House (North).....	16	724	4	4
Platt St.....	William and Power House (South).....	16	724	.....	.....
Water St.....	Power House & Wall St.....	16	719	6	8
Total.....		.....	6,448	39	44

## (Laid in Connection with Subway Construction Work.)

Greenwich St....	South of Rector St.....	8	170	1	1
Cedar St.....	East of William St.....	8	33	.....	.....
Cedar St.....	Greenwich and Trinity Pl.....	16	132	.....	.....
Greenwich St....	Liberty and Cortlandt St.....	16	250	.....	.....
William St.....	Beaver and Exchange Pl.....	16	220	1	1
William St.....	Maiden Lane and Platt St. (East main)..	16	177	.....	.....
William St.....	Maiden Lane and Platt St. (West main)..	16	180	1	1
William St.....	Platt St. and John St.....	16	155	1	1
William St.....	Fulton and Ann Sts.....	16	175	.....	.....
William St.....	Ann and Beekman Sts.....	16	235	.....	.....
Beaver St.....	Crossing William St.....	16	70	1	1
John St.....	East of William St.....	16	25	1	1
Platt St.....	East of William St. (North main).....	16	17	.....	.....
Platt St.....	East of William St. (South main).....	16	14	.....	.....
Total in connection with subway con- struction work.....		.....	1,853	6	6
Grand total.....		.....	8,301	45	50

[An order was issued by the Commission February 7, 1917, in Case No. 2036 authorizing the execution of a mortgage and issue of \$2,850,000 of bonds for the construction and extension of its facilities and the discharge and refunding of its obligations. None of these bonds were issued during the year.]

## BALANCE SHEET

ASSETS SIDE		April 30, 1917	Increase or (D) decrease	
April 30, 1916				
\$113,863 18	Cash.....	\$69,645 60	D	\$44,217 58
3,737 82	Bills receivable — time.....	1,351 58	D	2,386 24
5,188 61	Accounts receivable from City of New York (for steam).....	6,018 55		829 94
202,379 00	Consumers' accounts receivable....	268,709 38		66,330 38
50,005 71	Other accounts receivable.....	* 96,673 28		46,667 57
1,000 00	Special deposits <sup>4</sup> .....	1,150 00		150 00
3,498 85	Prepayments.....	4,840 27		1,341 42
87,773 60	Materials and supplies.....	84,296 44	D	3,477 16

\* Includes \$75,962.41 due from Burling Engineering & Construction Corporation.

<sup>4</sup> Municipal regulation deposit.



The New York Steam Company

BALANCE SHEET — *Concluded*

April 30, 1916	ASSETS SIDE — <i>Concluded</i>	April 30, 1917	Increase or (D) decrease
\$25,295 00	Stocks of associated companies....	\$25,295 00	.....
2,288 69	Other investment securities.....	1,780 56	D \$508 13
8,210,945 85	Fixed capital — gross .....	8,550,907 54	339,961 69
237,901 80	Less accrued amortization .....	310,041 31	72,139 51
7,973,044 05	Fixed capital — net .....	8,240,866 23	267,822 18
2,722 40	Unamortized unfunded debt discount and expense .....	600 95	D 2,121 45
134,134 03	Construction work in progress <sup>5</sup> ....	578,607 81	444,473 78
8,687 15	Other suspense .....	7,716 89	D 970 26
<b>\$8,613,618 09</b>	<b>Total .....</b>	<b>\$9,387,552 54</b>	<b>\$773,934 45</b>
<b>LIABILITIES SIDE</b>			
\$15,666 54	Taxes accrued .....	\$15,953 66	\$287 12
505,000 00	Bills payable — time <sup>6</sup> .....	645,359 32	140,359 32
5,798 91	Consumers' deposits .....	9,178 91	3,380 00
211 69	Accounts payable to associated com- panies <sup>7</sup> .....	896 76	685 07
275,895 22	Miscellaneous accounts payable....	1,156,668 91	880,773 69
37,635 85	Interest accrued on funded debt...	37,635 81	D 04
9,624 48	Interest accrued on unfunded debt.	21,033 31	11,408 83
64,475 14	Other unfunded debt.....	16,673 66	D 47,801 48
2,453,000 00	Mortgage bonds .....	2,453,000 00	.....
210,500 00	Miscellaneous funded debt.....	210,500 00	.....
7,829 30	Optional reserves and suspense credit balances .....	18,338 64	10,509 34
5,431,956 00	Common stock .....	5,431,956 00	.....
<b>\$9,017,593 13</b>	<b>Total capital stock and liabilities.</b>	<b>\$10,017,104 98</b>	<b>\$999,601 85</b>
<b>Dr. 403,975 04</b>	<b>Corporate deficit .....</b>	<b>Dr. 629,642 44</b>	<b>225,667 40</b>
<b>\$8,613,618 09</b>	<b>Total .....</b>	<b>\$9,387,552 54</b>	<b>\$773,934 45</b>

*Contingent Liabilities.*— None.

*Valuation of Property for Purposes of Taxation*

	Cost to reproduce new	Same — present value
<b>Valuation as of June 30, 1916, filed by respondent:</b>		
Real property outside streets and public places.....	\$1,262,509 98	\$950,000 00
Real property in streets — tangible.....	1,343,380 72	300,000 00
Tangible personal property.....	112,435 27	105,891 39
<b>Assessed Valuation for 1916 taxes:</b>		
Real property outside streets and public places.....		\$1,150,000
Real property (tangible and intangible) in streets.....		344,100
Corporate real property.....		46,000

<sup>5</sup> "Represents construction material and general overhead in connection with which this company has been billed by the Burling Engineering & Construction Corporation, which is doing all the construction work for this company. This material as of April 30, 1917, has not as yet been assigned to projects and therefore no details can be given."

<sup>6</sup> Includes notes payable to E. C. Stevenson: in 1915, \$505,000, in 1916, \$556,000.

<sup>7</sup> To United States Mineral Wool Company.

**The New York Steam Company**  
**DETAILS OF ASSETS AND LIABILITIES**  
*Fixed Capital*

ITEM	Balance April 30, 1916	Additions during year	Retirements during year	Balance April 30, 1917
Contingent assets *	\$4,947,179 78		\$20,205 33	\$4,926,974 45
Organization . . . . .	10,340 19	\$15,933 72	1,958 56	24,315 35
Franchises, royalties and licenses . . . . .	415 24	432 21		847 45
General engineering supervision.	12,204 61	42 60	365 63	11,881 58
Miscellaneous construction ex- pense . . . . .	25,231 39	708 49	200 00	25,739 88
Ice plant "B" . . . . .	31,324 29			31,324 29
Real estate account . . . . .	615,000 00			615,000 00
Steam station "B" . . . . .	426,046 14	107 44		426,153 58
Shop at station "B" . . . . .	19,166 01			19,166 01
Steam station "J" . . . . .	220,987 67			220,987 67
Steam station "J" addition...	539,122 74	260 96	590 47	538,803 23
Shop at station "J" . . . . .	7,064 66			7,064 66
Street system district "B"....	509,284 44	105,950 75	16,591 37	598,643 82
Street system district "J"....	659,305 85	236,297 61	9,249 82	896,353 64
Meters . . . . .	105,452 41	349 61	Dr. 23,638 81	129,440 83
Floating equipment . . . . .	50,579 79	1,154 42	3,116 97	48,617 24
Office furniture and fixtures....	8,398 95	7,982 98	186 90	16,195 03
Shop, street and station tools.	6,861 08	1,137 42	31 99	7,966 51

\* In answer to the request for an explanation of the character of this item the company replied, October 17, 1916: "We have made no detailed analysis of the Contingent Asset Account up to the present. We understand that the accountants for the Commission have made such an analysis in connection with our Capitalization Case No. 2036." In the analysis referred to, Exhibit R, Case No. 2036, it is stated that "on April 30, 1896, the accounts 'City grants and patents' and 'general expenses construction' were closed into 'contingent assets' account by the following journal entry: 'An inventory of the assets of the company having been taken May 1, 1896, by the executive committee in accordance with instructions to it by the Board of Trustees at the board meetings on June 13, 1893, and June 11, 1895 \* \* \* the accounts of "city grants and patents" and "general expenses construction" representing assets of contingent and doubtful value, are, by order of the executive committee of the company, hereby transferred to "contingent assets" account. The above action of the executive committee has been sanctioned and ratified by the Board of Trustees at its meeting June 9, 1896.'"

The "Contingent Assets" April 30, 1896, were as follows:

City grants and patents:	
Franchise payments . . . . .	\$1,472 78
Stock issued for franchise and patent rights . . . . .	3,750,000 00
Cost of acquiring patents . . . . .	10,002 46
Miscellaneous payments . . . . .	866 80
	<hr/>
	\$3,762,341 99
General expenses — Construction:	
General expenses . . . . .	\$161,100 52
Salaries, wages, etc. . . . .	308,994 05
Salary and other payments to W. C. Andrews . . . . .	94,260 10
Interest . . . . .	609,381 95
Royalties . . . . .	10,012 68
	<hr/>
	1,183,749 30
Total, April 30, 1896 . . . . .	<hr/>
	\$4,946,091 29
The additions to the account subsequent to April 30, 1896, were as follows:	
Franchise payments . . . . .	\$850 86
Cost of acquiring patents . . . . .	237 63
	<hr/>
	1,088 49
Grand total, December 31, 1915 . . . . .	<hr/>
	<u>\$4,947,179 78</u>

\* See Credits to Capital.

# ABSTRACTS OF COMPANY RETURNS

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## The New York Steam Company

### Fixed Capital — Concluded

	Balance April 30, 1916	Additions during year	Retirements during year	Balance April 30, 1917
Patterns .....	\$13,358 23	\$7 50	\$1,571 79	\$11,793 94
Utility equipment .....	3,319 65	16 00		3,335 65
Instruments .....	302 73			302 73
<b>Total . . . . .</b>	<b>\$8,210,945 85</b>	<b>\$370,381 71</b>	<b><sup>10</sup> \$30,420 02</b>	<b>\$8,550,907 54</b>

**Betterments on Leasehold Properties.**—No. 105 East 63d street: Balance at beginning of year, \$1,699.73; retired during year, \$125; balance at close of year, \$1,574.73.

### Details of Expenditures for Improvements

#### Distribution system "B":

Install 8-inch main in Pine street.....	\$1,168 32
Relay 6-inch main in Pine street.....	2,190 32
Relay 16-inch main in Cedar street.....	9,844 71
Relay 16-inch main in Cedar street.....	13,655 92
Relay 8-inch main in Pine street.....	8,136 46
Relay 16-inch main in Dey street.....	2,251 94
Relay 3-inch main in Dey street.....	1,064 75
Relay 10-inch main in Liberty street.....	5,042 52
Relay 16-inch main in Liberty street.....	4,063 93
Install 16-inch double feeder line from 228 Pearl street west through basement, crossing Pearl street, and west in Platt to William street .....	58,516 76
Minor projects .....	15 12

#### Distribution system "J":

Install 8-inch main, Fifth avenue and 47th street.....	1,738 02
Install 8-inch main in 47th street.....	8,188 62
Install 8-inch main in 55th street.....	5,961 37
Install 6-inch main in 74th street; also in Fifth avenue.....	9,282 56
Install 16-inch main in Madison avenue.....	10,917 18
Relay 10-inch main in Madison avenue.....	7,551 20
Relay 10-inch main in Madison avenue.....	7,855 90
Relay 15-inch main in 58th street.....	27,783 55
Relay 15-inch main in 58th street.....	26,785 30
Relay 6-inch main in 63d street.....	896 92
Relay 15-inch main in 58th street.....	14,231 43
Relay 15-inch main in 58th street.....	23,431 55
Relay 15-inch main in 58th street.....	19,899 68
Relay 10-inch main in Madison avenue.....	8,858 50
Relay 10-inch main in Madison avenue.....	8,632 16
Relay 15-inch main in 58th street.....	21,304 67
Relay 6-inch main in 67th street.....	10,047 35
Relay 10-inch main in Madison avenue.....	9,238 16
Relay 10-inch main in Madison avenue.....	18,659 10
Minor projects .....	39 39
Miscellaneous .....	28,133 35

**Total . . . . .** **\$370,381 71**

<sup>10</sup> The debit item is due to an adjustment of \$23,994.30 increasing the steam meter account by that amount in accordance with the order of the Public Service Commission dated February 7, 1917, in Case No. 2036.

The New York Steam Company  
Credits to Capital

ITEM	Explanation	Credit on account of equipment retired	Accounts receivable, etc.	Amount charged to deficit
Contingent assets.....	P. S. C. order case No. 2036.....	\$20,205 33	.....	\$20,205 33
Organization.....	P. S. C. order case No. 2036.....	1,958 56	.....	1,958 56
General engineering supervision.....	P. S. C. order case No. 2036.....	365 63	.....	365 63
Miscellaneous construction expense.....	Insurance accrued and not paid.....	200 00	\$200 00	.....
Boilers.....	Correction.....	42 05	42 05	.....
Boilers.....	Sale of equipment.....	253 02	253 02	.....
Station "J" machine shop	Sale of lathe.....	35 00	35 00	.....
Ash handling equipment...	Correction.....	13 40	13 40	.....
City water connections....	Refunds.....	212 00	212 00	.....
Sundry tools and imple- ments.....	Sale of tools.....	25 00	25 00	.....
Street mains and services..	Retirements — P. S. C. order case No. 2036....	20,315 93	.....	20,315 93
Street mains and services..	Cash credits and ac- counts receivable.....	5,525 26	5,525 26	.....
Meters.....	Sold.....	355 49	355 49	.....
Meters.....	P. S. C. order case No. 2036.....	Dr 23,994 30	.....	Cr. 23,994 30
Floating equipment.....	Accounts receivable.....	3,116 97	3,116 97	.....
Office furniture and fixtures	Sold.....	186 90	186 90	.....
Shop, street and station tools.....	Sold and adjustment....	31 99	31 99	.....
Patterns.....	P. S. C. order case No. 2036.....	1,571 79	.....	1,571 79
Total.....		\$30,420 02	\$9,997 08	\$20,422 94

Miscellaneous Investments <sup>20</sup>

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<i>Stocks of associated companies</i>				
United States Mineral Wool Co.	\$39,400 00	1909-1911	\$26,295 00	\$3,950 00
<i>Other investment securities</i>				
Herald Square Hotel Co., Inc., stock .....	780 56	May 31, 1914	780 56	.....
City of N. Y. 4 per cent. corp. stock, due 1955 .....	1,000 00	July 31, 1907	1,000 00	40 00
City of N. Y. 4½ per cent. corp. stock, due 1917.....	—	April 30, 1915	—	21 19
Total .....	\$41,180 56	—	\$27,075 56	\$4,011 19

<sup>11</sup> Net amount; the charge to surplus includes \$6,396.50 credited to reserve.  
<sup>20</sup> All held free.

## The New York Steam Company

**Prepayments**—Insurance, \$2,511.55; rents, \$198.99; miscellaneous, \$2,129.73; total, \$4,840.27.

**Materials and Supplies**.—Coal, \$16,463.37; station material, \$6,378.77; distribution material, \$47,881.72; steam pipe, \$8,074.88; oil, waste and packing, \$723.03; postage and stationery, \$2,671.49; loaned material, \$1,219.79; storeroom tools, \$883.39; total, \$84,206.44.

**Suspense**.—Refunds contract—flat rate, \$7,685.88; unadjusted accounts, \$31.01; total, \$7,716.89.

**Unamortized Debt Discount and Expense**.—Short-term loans. Unamortized balance April 30, 1916, \$2,722.40; discounts suffered on issues made during the year, \$1,030.20; charged to income during the year, \$3,151.65; unamortized balance April 30, 1917, \$600.95.

## Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	Refunding mortgage bonds	General mortgage bonds
Nominal date of issue.....	————	July 1, 1911	Nov. 1916
Date of maturity .....	————	<sup>12</sup> July 1, 1941	July 1, 1941
Interest, rate and dates.....	————	<sup>13</sup> 4½–5%, J. & J.	6%, M. & N.
Denominations .....	1 share = \$100	\$1,000 00	N. R.
Authorized by company.....	\$7,500,000 00	2,750,000 00	\$2,850,000 00
By public authority.....	5,431,956 00	N. R.	2,850,000 00
Only nominally issued.....	.....	.....	2,850,000 00
Actually issued prior to year.....	5,431,956 00	2,650,000 00	.....
Property consideration .....	( <sup>14</sup> )	3,695,481 14	.....
Reacquired and held alive.....	.....	197,000 00	.....
Held free .....	.....	197,000 00	.....
Actually outstanding .....	5,431,956 00	2,453,000 00	.....
Interest accrued and dividends declared .....	.....	98,120 00	.....
Interest charged to income.....	————	98,120 00	.....
Interest and dividends paid.....	.....	98,120 00	.....
Interest and dividends not due.....	.....	32,706 67	.....
Market price .....	N. R.	No Market	————
Trustees under mortgages .....	————	Union Trust Co.	————

**Real Estate Mortgages**.—On 66–88 Cortlandt street, 6 per cent., 1888, \$25,000, \$10,000 and \$7,500; on 35 Sutton place, 5 per cent., 1907, \$5,000; on 43 Sutton place, 5 per cent., 1906, \$6,000; on 45 Sutton place, 4½ per cent., 1902, \$5,000; on station "B," 5 per cent., 1882, \$120,000; on machine shop, 61 Dey street, 5 per cent., 1881, \$20,000; on ice plant "B," 177 Washington street, 5 per cent., 1886, \$12,000; total, \$210,500.

**Consumers' Deposits**.—At beginning of year, number 67, amount, \$5,798.91; added during year, number, 58, amount, \$5,470; refunded by cash in whole or in part, number, 26, amount, \$2,090, whereof cash \$880; at close of year number, 99, amount, \$9,178.91, interest accrued and paid during the year, \$29.91.

**Taxes Accrued**.—See schedule supporting Income Statement.

**Other Unfunded Debt**.—Wages accrued, \$11,715.64; advances to U. S. Mineral Wool Company, \$200; bills paid twice and overpaid, \$363.85; advances for service by customers, \$4,394.17; total, \$16,673.66.

<sup>12</sup> With the exception of \$690,000, which mature, \$30,000 annually, from July 1, 1918, to July 1, 1940.

<sup>13</sup> Interest to July 1, 1918, 4 per cent; from July 1, 1918, to July 1, 1925, 4½ per cent; after July 1, 1925, 5 per cent.

<sup>14</sup> Issued for licenses and franchises of Steam Heating & Power Co., \$2,500,000; for patents and patent rights of N. Y. Steam Co. (old), \$1,250,000; for net assets of Steam Heating & Power Co., \$654,650; issued to W. C. Andrews for part payment of indebtedness, \$170,000; sold for cash, \$856,306; issued but not paid for (charged to profit and loss), \$1,000.

## The New York Steam Company

## Reserves

	Credit balance April 30, 1916	Credits during year	Debits during year	Credit balance April 30, 1917
Accrued amortization of capital	\$237,901 90	\$72,139 51	.....	\$310,041 31
Bad debts .....	2,597 07	600 00	\$17 25	3,479 82
Compensation insurance .....	200 00	.....	200 00	.....
Injuries and damages (property)	Dr. 1,023 84	1,963 00	1,231 42	Dr. 290 26
Office furniture and fixtures.....	.....	600 00	.....	600 00
Utility equipment .....	.....	675 00	.....	675 00
Tools and implements.....	.....	931 68	.....	931 68
Suspense credit balances:				
Material, stock inventory. ..	.....	.....	.....	11,194 26
Unadjusted accounts .....	.....	.....	.....	1,188 46
Interest on taxes.....	.....	.....	.....	559 68

## INCOME STATEMENT

	Amount for year ending April 30, 1917	Increase or (D) decrease
Operating revenue — sales of steam:		
To the general public.....	\$1,256,955 70	\$207,739 58
To the municipality.....	15,033 17	1,006 50
Total operating revenue.....	\$1,271,988 87	\$208,746 08
Operating expenses:		
Station, operating .....	\$858,529 77	\$253,194 38
Station, maintenance .....	29,036 54	10,834 38
Transportation of fuel .....	76,746 58	9,405 63
Transportation of ash .....	18,305 54	4,524 36
Distribution, operating .....	33,347 38	4,523 49
Distribution, maintenance .....	36,264 25	D 6,069 52
Utilization .....	10,447 42	3,343 53
Commercial .....	33,776 30	17,428 49
General (excluding depreciation).....	57,501 87	20,386 80
Total of foregoing .....	\$1,153,955 65	\$317,571 54
Steam purchased .....	67,978 32	67,978 32
Amortization .....	57,600 00	D 1,400 00
Total .....	\$1,279,533 97	\$384,149 86
Uncollectible bills .....	600 00	.....
Tax accruals .....	32,577 38	3,115 21
Total expenses, taxes, etc.....	\$1,312,711 35	\$387,265 07
Operating loss applicable to corporate property.....	\$40,722 48	\$178,518 99
Non-operating revenue: Interest on bank balances, \$1,315.70; rents, \$11,596.75; miscellaneous, \$7,- 200.61; less non-operating taxes, \$4,635.99.....	15,576 07	D 30,991 54
Gross loss applicable to corporate and leased properties.	\$25,146 41	\$209,510 53
Deductions from gross income: Interest on refunding mortgage bonds, \$98,120; on mortgage loans, \$10,- 024.06; on notes, \$48,352.32; miscellaneous, \$650.80; rent, \$60; amortization of unfunded debt, discount and expense, \$3,151.65; operating lease, Station "A," \$11,671.36 .....	172,981 09	41,557 71
Net corporate loss .....	\$198,077 50	\$251,068 24

<sup>10</sup> Consists of \$57,600 charged to Depreciation; \$8,143.01, credits on account of salvage, and \$6,306.50 credit on account of stock, station "J," case No. 2036.

<sup>11</sup> Credited to plant investment.

# ABSTRACTS OF COMPANY RETURNS

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## The New York Steam Company

### CORPORATE DEFICIT

	Amount
Deficit, April 30, 1916.....	\$403,975 04
Debit balance for year transferred from income.....	198,077 50
Amortization elsewhere unprovided for, adjusting property account in accordance with P. S. C. order of February 7, 1917.....	26,819 44
Other deductions from surplus.....	811 52

Total debits .....	\$629,683 50
Credit: Refund of Pennsylvania State tax by P. & R. Coal & Iron Co.	41 06

Deficit, April 30, 1917.....	\$629,642 44
------------------------------	--------------

### Operating Revenue

	Amount for year	Increase or (D) decrease	Per gross ton, coal	Increase or (D) decrease	Cents per M pounds steam sold	Increase or (D) decrease
District "B."						
Power and heating—meter.	\$433,993 26	\$152,905 43	\$3.131	\$.956	46.944	D 1.697
Heat—meter .....	172,537 08	26,699 48	1.244	.116	70.835	3.740
Power and heating—flat rate	112,657 78	D 52,767 66	.812	D .468	35.225	.644
Heat—flat rate .....	90 00	.....	.....	.....	7.177	D .647
Total .....	\$719,278 12	\$126,837 25	\$5.187	\$.604	48.342	1.867
District "J."						
Power and heating—meter..	\$97,616 17	\$35,034 38	\$.956	\$.190	51.336	50.651
Heat—meter .....	429,958 06	62,777 39	4.213	D .279	69.840	4.921
Power and heating—flat rate	13,978 75	D 20,677 58	.137	D .288	41.104	N. R.
Heat—flat rate .....	11,157 77	4,774 64	.109	.033	55.577	N. R.
Total .....	\$552,710 75	\$81,908 83	\$5.415	D \$.344	64.289	N. R.

### Operating Expenses

Station Operating Expense	Station "A"	Station "B "	Station "J "	Total
Engineering supervision.....	.....	\$694 19	\$944 19	\$1,638 38
Station superintendence .....	\$252 25	2,219 96	3,077 75	5,549 96
Station clerks .....	61 99	970 70	1,198 42	2,231 11
Engineers .....	814 85	8,488 34	7,391 61	16,694 80
Firemen .....	836 26	33,853 99	21,004 99	56,595 24
Firemen's helpers .....	.....	402 41	161 35	563 76
Attendance:				
Handling fuel .....	266 59	8,130 34	13,092 80	21,489 73
Handling ashes .....	.....	10,514 54	10,515 50	21,030 04
Treating water .....	.....	10	397 10	397 20
Cleaning, washing and testing boilers .....	39 00	6,634 02	1,489 05	8,162 07
Miscellaneous labor .....	70 91	1,182 19	1,752 54	3,005 64
Janitor and watchman service..	.....	916 81	1,395 21	2,312 02
Fuel .....	26,085 67	313,233 14	310,093 68	649,412 49
Water for steam.....	2,207 06	28,102 90	25,023 15	55,423 11
Water for general station use...	200 00	747 77	1,018 25	1,966 02
Production supplies .....	22 35	478 95	1,483 87	1,985 17
Lubricants, waste and packing.	262 35	1,090 24	2,260 70	3,613 29
Water-treating supplies .....	.....	436 00	752 28	1,188 28
Station expense .....	42 15	1,611 70	1,438 36	3,092 21
Testing coal .....	27 50	163 28	733 11	923 89
Rent of tunnel.....	.....	.....	211 47	211 47

**The New York Steam Company**  
**Operating Expenses — Continued**

<i>Station Operating Expense — Concl'd</i>	<i>Station "A"</i>	<i>Station "B"</i>	<i>Station "J"</i>	<i>Total</i>
Rent of piping.....	.....	.....	\$60 00	\$60 00
Steam purchased .....	.....	\$787 50	.....	787 50
Attendance — cinder catcher ...	.....	.....	196 39	196 39
<hr/>				
Total station operating ex- pense .....	\$81,278 93	\$420,659 07	\$406,591 77	\$858,529 77
<hr/>				
<b>Station Maintenance Expense</b>				
<b>Repairs:</b>				
Building and grounds.....	.....	\$509 38	\$240 40	\$749 78
Stacks, flues and breeching...	.....	1 42	77 12	78 54
Engines and pumps.....	\$26 15	900 27	1,587 54	2,513 96
Bollers .....	221 32	8,469 24	2,267 03	5,957 59
Stokers .....	3 31	.....	2,615 63	2,618 94
Mechanical drafts .....	3 38	1,848 72	1,872 06	3,224 16
Coal-handling machinery ....	21 77	1,639 55	722 66	2,383 98
Ash-handling machinery .....	87 74	1,284 20	643 58	2,015 52
Station piping .....	8 70	1,029 90	2,430 60	3,469 20
Electrical apparatus .....	.....	457 38	763 01	1,220 39
Scientific apparatus .....	8 40	58 07	361 67	423 14
Heaters and purifiers.....	.....	.....	83 27	83 27
Bunkers and chutes.....	.....	828 57	890 70	1,219 27
Elevators .....	.....	687 80	252 62	940 42
Shop and shop tools.....	.....	6 07	55 73	61 80
Station and firing tools.....	86 65	1,297 87	484 42	1,818 94
Miscellaneous .....	.....	20 28	237 36	257 64
<hr/>				
Total station maintenance expense .....	\$412 42	\$13,038 72	\$15,585 40	\$29,036 54
<hr/>				
<b>Transportation Fuel Expense</b>		<b>District "B"</b>	<b>District "J"</b>	<b>Total</b>
Superintendence .....	.....	.....	\$0 15	\$0 15
Dock rental expense.....	.....	.....	945 99	945 99
Dock hoisting expense.....	.....	\$1 45	3,237 97	3,239 42
Dock tug-boat expense.....	.....	.....	15 00	15 00
Miscellaneous .....	.....	.....	68 18	68 18
<b>Repairs:</b>				
Miscellaneous .....	.....	.....	11 55	11 55
Dock .....	.....	.....	408 00	408 00
Hoisting apparatus .....	.....	.....	748 01	748 01
Transportation of fuel "B".....	.....	66,273 83	.....	66,273 83
Transportation of fuel "A".....	.....	5,036 45	.....	5,036 45
<hr/>				
Total transportation fuel expense.....	.....	\$71,311 73	\$3,434 85	\$76,746 58
<hr/>				
<b>Transportation Ash Expense</b>				
Drivers .....	Cr \$6 00	.....	.....	Cr \$6 00
Dock rental expense.....	.....	.....	\$236 51	236 51
Dock hoisting expense .....	.....	.....	1 65	1 65
Ash-disposal expense .....	.....	.....	3,298 89	3,298 89
<b>Repairs:</b>				
Dock .....	.....	.....	17 05	17 05
Hoisting apparatus .....	.....	.....	66 75	66 75
Transportation of ash "B".....	.....	13,503 89	.....	13,503 89
Transportation of ash "A".....	.....	1,186 80	.....	1,186 80
<hr/>				
Total transportation ash expense.....	.....	\$14,684 69	\$3,620 85	\$18,305 54
<hr/>				



The New York Steam Company  
Operating Expenses — Continued

<i>Distribution Operating Expense</i>	District " B "	District " J "	Total
Engineering supervision .....	\$1,172 84	\$1,172 83	\$2,345 67
Superintendence .....	4,123 01	4,257 64	8,380 65
Clerks .....	1,753 66	3,079 83	4,833 46
Street inspectors .....	146 49	1,831 58	1,978 07
Meters reset and removed.....	167 43	Cr 34 40	133 03
Turn ons and turn offs.....	610 71	1,099 14	1,709 85
Connecting and disconnecting services and mains .....	97 64	204 83	302 47
Miscellaneous distribution system operating labor .....	2,466 50	3,690 91	6,157 41
Distribution system expense.....	1,612 95	1,697 09	3,310 04
Cartage expense .....	79 58	3 71	83 29
Office and shop rental.....	174 60	1,358 59	1,533 19
Office and shop light, water, heat, 'phone....	354 43	870 21	1,224 64
Office and shop supplies expense.....	327 85	573 90	901 75
Office and shop — miscellaneous.....	58	3 15	3 78
Experiments — distribution system .....	236 64	213 46	450 10
<b>Total distribution operating expense..</b>	<b>\$13,324 91</b>	<b>\$20,022 47</b>	<b>\$33,347 38</b>
<i>Distribution Maintenance Expense</i>			
Repairs:			
Mains .....	\$3,584 96	\$5,360 97	\$8,945 93
Services .....	2,173 66	3,297 94	5,471 60
Paving .....	1,804 13	2,015 05	3,819 18
Meters .....	6,470 48	2,676 48	9,146 96
Traps .....	2,177 22	2,285 59	4,462 81
Regulators .....	19 95	1,277 14	1,297 09
Shop and street tools.....	50 10	46 54	96 64
Water leaks .....	298 44	1,346 72	1,645 16
Miscellaneous .....	146 27	64 28	210 55
Cartage expense .....	535 25	633 08	1,168 33
<b>Total distribution maintenance expense.</b>	<b>\$17,260 46</b>	<b>\$19,003 79</b>	<b>\$36,264 25</b>
<i>Utilization Expense</i>			
Customers' premises inspection.....	\$4,990 54	\$3,626 08	\$8,616 62
Customers' premises expense.....	295 09	1,535 71	1,830 80
<b>Total utilization expense.....</b>	<b>\$5,285 63</b>	<b>\$5,161 79</b>	<b>\$10,447 42</b>
<i>Commercial Expense</i>			
Salaries — meter indexers .....	\$1,221 93	\$933 81	\$2,155 74
Salaries and expenses—commercial office clerks	2,865 16	2,865 14	5,730 30
Salaries and commissions — commercial col- lection bureau .....	257 90	256 46	514 36
Commercial office supplies and rent.....	961 08	890 80	1,851 88
Uncollectible bills <sup>17</sup> .....	300 00	300 00	600 00
Sales department expense.....	7,065 91	6,298 25	13,364 16
Commercial engineering expense.....	5,078 20	5,081 66	10,159 86
<b>Total commercial expense.....</b>	<b>\$17,750 18</b>	<b>\$16,626 12</b>	<b>\$34,376 30</b>

<sup>17</sup> Under the accounting orders of the Commission for other public utilities uncollectible bills are not included in operating expenses.

The New York Steam Company  
Operating Expenses—Concluded

<i>General and Miscellaneous Expenses</i>	District "B"	District "J"	Total
Salaries and expenses—general officers.....	\$7,299 81	\$7,800 04	\$14,599 85
Salaries and expenses—general office clerks.	7,832 94	7,831 66	15,664 60
General office rent.....	2,712 07	2,712 05	5,424 12
General office supplies and expense.....	667 52	667 60	1,335 12
Printing and stationery.....	1,425 86	1,425 87	2,851 73
Legal expense—general .....	902 24	1,056 00	1,958 24
Injuries and damages.....	920 00	1,020 00	1,940 00
Insurance .....	3,270 27	2,904 27	6,174 54
Miscellaneous general expense.....	1,033 43	1,026 89	2,060 32
Stores expense .....	3,477 51	2,015 84	5,493 35
Total general and miscellaneous expense	\$29,541 65	\$27,960 22	\$57,501 87

*Depreciation.*—Charges are made to Depreciation Expense and concurrent credits to depreciation reserve on the basis of 3 per cent. on the book balances of mains and services, 2 per cent. on plants, 5 per cent. on meters, 10 per cent. on patterns and approximately 7 per cent. on miscellaneous equipment. No charges were made to the reserve during the year.

<i>Taxes</i>				
CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Real estate .....	\$23,463 06	<sup>18</sup> \$24,276 75	\$23,479 50	\$12,200 73
Corporate real property	938 40	.....	921 96	.....
Special franchise .....	7,019 64	7,517 38	7,019 64	3,509 82
Gross earnings, State..	5,486 65	6,400 73	5,486 65	.....
Total .....	\$36,907 75	<sup>19</sup> \$38,194 86	\$36,907 75	\$15,710 55

*Miscellaneous Rent Revenues.*—M. A. Elseman, 66–68 Cortlandt street, \$3,300; New York Ice Company, 177 Washington street, \$4,750; miscellaneous, \$4,747; total, \$12,797; expenses, \$1,200.25; taxes, \$4,635.99.

MISCELLANEOUS INFORMATION

*Plant Equipment in Place.*—Steam station "B," located at 170–174 Greenwich street contains following boilers: 56 Babcock & Wilcox, of 250 h.p. each, 1 Parker, of 812 h.p., and 1 Climax of 1,000 h.p.

Steam station "J," located on East River between 59th and 60th streets, contains following boilers: 8 Climax, of 1,000 h.p. each, 1 Climax of 750 h.p., 4 Altman & Taylor, of 510 h.p. each, and 3 Babcock & Wilcox, of 300 h.p. each.

Steam station "J" Addition, located on the East River between 58th and 59th streets, contains following boilers: 8 Babcock & Wilcox, of 600 h.p. each and 4 Edgemoor (with stokers), of 700 h.p. each.

*Coal Consumed and Steam Sold.*—District "B": Total coal consumed, gross tons, 138,590; increase over last year, 9,827. Steam sold (lbs): Power (meter), 924,482,955; heat (meter), 243,576,758; flat rate, 319,818,086; total, 1,487,877,799; increase over previous year, 213,120,440.

District "J": Coal consumed, gross tons, 102,057; increase over previous year, 20,312. Steam sold (lbs.): Power (meter), 190,015,100; heat (meter), 615,629,050; flat rate, 54,084,300; total, 859,728,450.

<sup>18</sup> Includes \$4,635.99 charged to non-operating income.

<sup>19</sup> This charge was decreased by a credit of \$999.99 federal income tax not paid. Excludes \$18.50 capital stock tax.

The New York Steam Company

Number of Feet of Connected Steam Mains as of April 30, 1917

Size, inches	Installed during year	Total April 30, 1917	In District " B "	In District " J "
3 .....	.....	2,361	1,565	796
4 .....	142	2,490	974	1,516
6 .....	1,595	23,487	5,171	18,316
8 .....	1,760	11,771	6,133	5,638
10 .....	.....	11,108	5,485	5,623
12 .....	.....	733	654	79
14 .....	.....	105	.....	105
16 .....	4,804	24,920	16,850	8,070
20 .....	.....	5,479	.....	5,479
24 .....	.....	1,623	.....	1,623
<b>Total . . . . .</b>	<b>8,301</b>	<b>84,077</b>	<b>36,832</b>	<b>47,245</b>

Coal Statement

Dollars

	On hand May 1, 1916	Bought during year	Consumed during year	Sold during year	On hand May 1, 1917
Station "A" & "B".....	\$12,181 97	\$367,256 01	\$339,318 81	\$33,984 11	\$6,136 06
Station "J" .....	6,271 03	314,150 96	310,093 68	.....	10,328 31
	<u>\$18,453 00</u>	<u>\$681,406 97</u>	<u>\$649,412 49</u>	<u>\$33,984 11</u>	<u>\$16,463 37</u>

Pounds

Station "A" & "B".....	14,435,380	334,037,360	310,441,600	33,277,860	4,753,280
Station "J" .....	5,096,200	230,271,800	228,605,440	.....	6,762,560
	<u>19,531,580</u>	<u>564,309,160</u>	<u>539,047,040</u>	<u>33,277,860</u>	<u>11,515,840</u>

Accidents.— Minor injuries, 104 ; whereof to works employees, 68 ; to street department employees, 30 ; to persons other than employees, 6. Serious injuries, 2, one to a works employee and one to a non-employee.

Distribution of Compensation of Officers and Employees

CHARGES	Pay roll	Officers, etc.	Total
Production expenses .....	\$148,046 51	\$6,286 50	\$154,333 01
Distribution expenses .....	38,703 75	8,161 84	46,865 59
Commercial expenses .....	13,369 90	13,251 63	26,621 53
General miscellaneous expenses.....	13,970 78	20,106 54	34,077 32
Utilization expenses .....	7,447 69	3,012 50	10,460 19
Charges to outside parties.....	2,145 22	.....	2,145 22
Prepaid accounts .....	30 00	.....	30 00
Stock accounts .....	97 72	.....	97 72
Machine shop expenses.....	4,600 15	136 00	4,736 15
Fixed capital .....	60 48	.....	60 48
<b>Total . . . . .</b>	<b>\$228,472 20</b>	<b>\$50,955 01</b>	<b>\$279,427 21</b>





## The New York Steam Company

*Officers.*—President and General Manager, Arthur E. Duram; Vice-President, Charles A. Gillham; Secretary and Treasurer, George S. Beith; Auditor, Clarence M. Lewis; Attorney, Karl R. Miner; General Purchasing Agent, Alfred E. Smith.

*Directors.*—Arthur E. Duram, Charles A. Gillham, Arthur H. Van Gorder, George S. Beith, Sidney S. Wilson, Karl R. Miner, Frank E. Pendleton, Alfred E. Smith, William J. Baldwin, Jr.

*Main Business Office.*—280 Madison, New York city.

Report verified by Arthur E. Duram, President, June 21, 1917.

## NORTHERN UNION GAS COMPANY

*History.*—Incorporated October 1, 1897, under the Transportation Corporations Law [and acquired the franchises of the Northern Gas Light Company, the name of which company had been changed from Suburban Gas Light Company by order of the Supreme Court on June 11, 1878]. Gas service was begun November 16, 1897. On June 12, 1902, the Wakefield Gas Light Company and the Williamsbridge Gas and Electric Light Company were merged into the Northern Union Gas Company. The company supplies mixed gas in that portion of The Bronx formerly known as the 24th ward. It does not operate its manufacturing plant, and purchases its entire supply from the Central Union Gas Company.

*Stock control:* The New Amsterdam Gas Company is reported by respondent to be the holder of record of 17,398 shares and the Central Union Gas Company of 17,595 shares. [The entire stock of the latter company is owned by the New Amsterdam Gas Company, which, in turn, is controlled through stock ownership, by the Consolidated Gas Company.]

*Stockholders and Members.*—Total voting power of all members, 15,000; each holder of \$100 par value of stock having one vote. Total number of stockholders, December 31, 1916, 7, of whom 6, controlling 14,999 votes, were residents of New York State. Votes cast at last general meeting, October 10, 1916, 15,000; by G. W. Doane, 7,398 in behalf of New Amsterdam Gas Company, 1 in behalf of himself and 5 in behalf of others; by W. H. Bradley, 7,595 in behalf of Central Union Gas Company and 1 in behalf of himself.

*Important Changes during the Year.*—No additional franchises or powers were acquired.

BALANCE SHEET			
December 31, 1915	ASSETS SIDE	December 31, 1916	Increase or (D) decrease
\$316,031 91	Cash . . . . .	\$80,650 84	D \$235,381 07
77,322 31	Accounts receivable from City of New York (for gas) . . . . .	17,457 67	D 59,864 64
51,659 09	Consumers' accounts receivable . . . . .	53,432 06	1,772 97
6,764 04	Accounts receivable from associated companies . . . . .	13,260 90	6,496 86
26,049 73	Other accounts receivable . . . . .	<sup>2</sup> 22,414 62	D 3,635 11
.....	Interest and dividends receivable <sup>3</sup> . . . . .	2,583 73	2,583 73
.....	Special deposits . . . . .	<sup>4</sup> 350,000 00	350,000 00
41 07	Prepayments (insurance) . . . . .	341 03	299 96
28,714 81	Materials and supplies . . . . .	37,305 83	8,591 02
3,300 00	Stocks of associated companies . . . . .	3,300 00	.....
14,339 71	Other investment securities . . . . .	15,324 57	984 86

<sup>1</sup> [The report of the New Amsterdam Gas shows that it owned on December 31, 1916, 7,400 shares and that of the Central Union Gas shows that it owned 7,600 shares.]

<sup>2</sup> Includes \$15,050 claim against H. B. Hollins & Co., bankrupt, for amount deposited with him for payment of bond interest.

<sup>3</sup> Interest receivable from Municipal Lighting Co., Inc., \$33.04, and from National City Co., \$2,550.69.

<sup>4</sup> Deposited with National City Company.

Northern Union Gas Company  
BALANCE SHEET — *Concluded*

December 31, 1915	ASSETS SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
\$3,128,463 19	"Fixed Capital, Dec. 31, 1908".....	\$3,102,500 29	D \$25,962 90
951,960 95	Fixed capital installed since 1908....	1,111,835 28	159,874 33
4,080,424 14	Total (without deduction of depre- ciation) .....	4,214,335 57	133,911 43
6,500 00	Temporary advances to associated com- panies .....	6,500 00	.....
6,592 61	Suspense .....	6,009 04	D 583 57
<u>\$4,617,739 42</u>	<u>Total .....</u>	<u>\$4,822,915 86</u>	<u>\$205,176 44</u>
LIABILITIES SIDE			
\$68,630 99	Taxes accrued <sup>5</sup> .....	\$95,243 69	\$26,612 70
109,775 92	Consumers' deposits .....	114,729 71	4,953 79
67,690 01	Accounts payable to associated com- panies .....	72,669 26	4,979 25
23,503 55	Miscellaneous accounts payable.....	<sup>6</sup> 23,504 55	91 00
10,416 66	Interest accrued on funded debt.....	10,416 66	.....
6,699 55	Interest accrued on unfunded debt....	11,879 89	5,180 34
1,278 13	Other unfunded debt <sup>7</sup> .....	1,136 79	D 141 34
1,250,000 00	Mortgage bonds .....	1,250,000 00	.....
623,565 05	Reserve for Contingency <sup>8</sup> .....	705,213 56	81,648 51
8,803 93	Reserve for renewals and replacements — plant withdrawn from service <sup>8</sup>	31,070 29	22,266 36
141,099 03	Reserve for accrued amortization of capital <sup>8</sup> .....	141,099 03	.....
18,812 87	Casualties and insurance reserve.....	19,797 73	984 86
1,500,000 00	Common stock .....	1,500,000 00	.....
787,463 73	Corporate surplus .....	846,064 70	58,600 97
<u>\$4,617,739 42</u>	<u>Total .....</u>	<u>\$4,822,915 86</u>	<u>\$205,176 44</u>

Contingent Liabilities.— None.

Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places..	\$2,171,767 14	\$2,171,767 14
Real property in streets — tangible.....	1,210,798 15	1,210,798 15
Intangible property, excl. franchises.....	.....	573,969 09
Tangible personal property.....	1,282,633 04	1,282,633 04

Assessed Valuation for 1916 taxes:

	Bronx Borough
Real property outside street and public places:	
Land . . . . .	\$195,500
Improvements . . . . .	259,000
Real property (tangible and intangible) in streets.....	1,380,000

<sup>5</sup> See note 28, page 573.  
<sup>6</sup> Includes \$10,941.80, amount due consumers under 80-cent Gas Act [20-cent rebates].  
<sup>7</sup> Represents "additional sales" [similar item described in 1914 correspondence as "final bills paid subsequently to the closing of the current month's sales"].  
<sup>8</sup> See *Depreciation*, page 572.

**Northern Union Gas Company**  
**DETAILS OF ASSETS AND LIABILITIES**  
**"Fixed Capital, December 31, 1908"**

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Franchise and property.....	\$2,557,629 22	\$8,555 36	\$2,549,073 86
Real estate .....	44,686 36		44,686 36
Construction works .....	3,187 61		3,187 61
Mains .....	297,523 72	<sup>9</sup> 4,115 30	293,408 42
Services .....	68,538 01	<sup>11</sup> 792 00	67,741 01
Meters .....	125,279 81	207 96	125,071 85
Governors .....	4,573 42		4,573 42
Meter connections .....	19,116 20	5,836 00	13,280 20
Horses and wagons.....	452 18		452 18
Tools and implements.....	383 24	95 81	287 43
Furniture and fixtures.....	237 95		237 95
Gas stoves rented.....	6,860 47	6,860 47	
Total .....	\$3,128,463 19	<sup>10</sup> \$25,962 90	\$3,102,500 29

**Fixed Capital Installed Since December 31, 1908**

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1915
	Additions and betterments	Renewals and replacements		
Land devoted to gas operations..	\$1,883 72			\$22,911 20
General structures .....	<sup>12</sup> 8,398 39			68,398 85
General equipment .....	1,515 10			15,740 18
Works and station structures....	Cr. <sup>13</sup> 8,215 89			8,641 57
Furnaces, boilers and accessories.				989 36
Accessory equipment at works....				734 13
Trunk lines and mains.....	26,120 88		\$215 08	289,602 03
Gas services .....	5,931 66			78,533 96
Gas meters .....	42,811 07		104 17	281,620 48
Gas meter installation.....	2,892 36			28,690 15
Gas engines and appliances.....	78,628 49		274 47	312,506 54
Gas tools and implements.....	781 93		1,133 50	2,622 39
Engineering and superintendence.	843 84			843 84
Total .....	\$161,601 55		\$1,727 22	\$1,111,835 23

**Equipment Retired During the Year**

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Salvage charged to material	Amount charged to renewals and replacements
Coal gas plants.....	5	\$6,800 00	\$400 00	\$6,400 00
Street mains — ft.....	11,117	4,464 19	330 89	4,133 30
Gas services .....	50	792 00	85	707 15
Gas meters .....	49	334 44	22 31	312 13
Gas appliances .....	1,374	9,344 89	824 05	8,520 84
Meter connections .....	5,800	5,336 00		5,336 00
Tools and implements.....	—	1,229 31		1,229 31
Total .....	—	<sup>14</sup> \$28,300 83	\$1,578 10	\$26,722 73

<sup>9</sup> Includes a debit adjustment of 85 cents.

<sup>10</sup> The company has undercredited Fixed Capital December 31, 1908, by \$610.71. Correcting entry will be made in the 1917 accounts.

<sup>11</sup> Includes a credit adjustment of 85 cents.

<sup>12</sup> The company has transferred to Works and station structures a credit of \$8,215.89 improperly credited to General structures in 1915.

<sup>13</sup> Exceeds the credits to fixed capital shown in the preceding schedules by \$610.71. See note 10.



Northern Union Gas Company

*Miscellaneous Investments.*—Fire insurance participation certificates: Amount at which carried on books, \$15,324.57; interest (3 per cent.) accrued and received, \$459.74; acquired during the year, \$984.86. Municipal Lighting Company, Inc., capital stock: Par value, actual money cost and amount at which carried on books, \$3,300; no income accrued during year.

*Accounts Receivable from Associated Companies.*—Advances to Municipal Lighting Company, \$6,500 at 6 per cent.; interest accrued, \$390; interest received, \$356.96.

*Other Accounts Receivable:* Central Union Gas Company, \$1,623.29; Consolidated Gas Company, \$92.67; New Amsterdam Gas Company, \$955.70; Welsbach Street Light Company, \$2.28; Municipal Lighting Company, \$16.16; Westchester Lighting Company, \$10,570.80; total, \$13,260.90.

*Materials and Supplies.*—On hand at close of year; Breeze, 120.503 short tons at 13.5 cents per cwt., \$325.36; cast-iron pipes and fittings, \$8,087.80; wrought-iron pipes and fittings, \$8,491.31; gas ranges and appliances, \$20,401.36; total, \$37,305.83.

*Suspense.*—Payments on account of acquisition of real estate which has not as yet been consummated, \$9,404.21; minor items to be adjusted in 1917, Cr. \$3,395.17; total, \$6,009.04.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First mortgage bonds
Nominal date of issue.....	_____	Nov. 1, 1897
Date of maturity.....	_____	Nov. 1, 1927
Interest, rate and dates.....	_____	5%, M. & M.
Denominations .....	1 share = \$100	\$1,000 00
Authorized by company.....	\$1,500,000	1,500,000 00
By public authority.....	1,500,000	1,250,000 00
Actually issued, prior to year.....	1,500,000	1,250,000 00
Cash realized .....	.....	.....
Property consideration .....	1,500,000	1,250,000 00
Actually outstanding .....	1,500,000	1,250,000 00
Interest accrued and dividends declared....	.....	62,500 00
Interest charged to income.....	_____	62,500 00
Interest and dividends paid.....	.....	62,500 00
Interest and dividends not due.....	.....	10,416 66
Interest and dividends matured and unpaid..	.....	.....
Trustees under mortgages.....	_____	Columbia Trust Co.

*Accounts Owning to Associated Companies.*—Current accounts: Central Union Gas Company, \$67,436.24; New Amsterdam Gas Company, \$1,659.68; Westchester Lighting Company, \$2,005.86; Standard Gas Light Company, \$1,567.48; total, \$72,669.26.

*Consumers' Deposits.*—At beginning of year, \$109,775.92; added during year, \$52,320; refunded by cash and credited to consumers' accounts (where the deposit is more than sufficient to satisfy the account), \$41,491.46; refunded by credits to consumers' account (where the account is not fully satisfied by the credit), \$5,874.75; balance at close of year, \$114,729.71; interest accrued and paid during the year, \$6,078.72.

*Taxes Accrued.*—See schedule supporting Income Statement.

# 570 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Northern Union Gas Company

### Reserves

	Credit balance Dec, 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Accrued amortization of capital	\$141,099 03	.....	.....	<sup>14</sup> \$141,099 03
Contingency .....	623,565 05	\$81,648 51	.....	705,213 56
Renewals and replacements— plant withdrawn from service.	<sup>15</sup> 8,803 93	48,989 09	<sup>16</sup> \$26,722 73	31,070 29
Fire insurance participation....	14,339 71	984 86	.....	15,324 57
Employees' insurance .....	4,473 16	.....	.....	4,473 16

### INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease <sup>17</sup>
Operating revenues — sales of gas :				
Municipal street lighting.....	10,270.5	\$0.75	\$7,608 90	D \$25,501 82
Lighting municipal buildings.....	9,165.3	.75	6,873 96	570 31
Prepaid gas .....	453,699.0	.80	362,189 88	31,415 89
Commercial metered lighting.....	1,086,733.9	.80	869,247 55	47,329 90
Westchester Lighting Co.....	73,101.2	.50	36,550 60	574 80
Total sales .....	1,632,969.9	———	\$1,282,470 89	\$54,339 06

Miscellaneous revenues: Rent of gas appliances, \$138,501.78; gas merchandise and jobbing, \$5,677.73; miscellaneous rent ( <sup>17</sup> \$1,296 less taxes, \$339.63), \$956.37.....			145,135 88	22,145 11
Total operating revenue.....			\$1,427,606 77	\$76,534 19

	Cents per M cu. ft. sold <sup>18</sup>		
Operating expenses :			
Gas making labor.....	———	\$5,050 60	\$24 69
Miscellaneous works expense.....	———	647 51	D 179 90
Repairs at works.....	———	206 39	D 2,164 02
Gas storage .....	———	2,769 35	523 01
Total works expense.....	———	\$8,673 85	D \$1,796 22
Add gas purchased from Central Union Gas Company at 26.98 cents average.....	———	490,330 97	53,851 48
Total production expenses.....	30.56	\$499,004 82	\$52,055 26
Transmission and distribution.....	8.31	<sup>20</sup> 135,841 89	2,980 15
Municipal street lighting.....	Cr. .01	Cr. 122 65	363 04
Commercial administration .....	4.33	70,638 69	3,576 47
Promotion of business.....	1.85	30,146 46	1,094 50
General (excluding depreciation).....	3.22	52,516 19	2,431 65
Total of foregoing.....	48.26	\$788,025 40	\$62,501 07

<sup>14</sup> Represents excess of estimated repairs over cost of actual repairs during the years 1909 to 1914, inclusive.

<sup>15</sup> See *Depreciation*, page 572.

<sup>16</sup> Represents plant withdrawn from service during the year.

<sup>17</sup> Includes \$900 from Central Union Gas Company for rent of property at West Farms road and 173d street.

<sup>18</sup> Based on 1,632,969.9 M cu. ft., which includes gas supplied to Westchester Lighting Co., 73,101.2 M cu. ft.

<sup>19</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>20</sup> The company includes here \$113,868.80 for Use of distributing system. This amount has been transferred to Joint facility rents.

Northern Union Gas Company  
INCOME STATEMENT—*Concluded*

	Cents per M cu. ft. sold <sup>18</sup>	Net amount for year	Increase or (D) decrease <sup>19</sup>
<b>Operating expenses—<i>Concluded</i>:</b>			
Renewals and replacements—plant with- drawn from service <sup>21</sup> .....	3.00	\$48,989 09	\$2,006 93
Total (including amortization) <sup>21</sup> .....	51.26	\$837,014 49	\$64,508 00
Uncollectible revenue .....	.07	1,207 13	D 94 04
Tax accruals .....	3.98	65,008 48	11,805 55
Joint facility rents.....	15.90	<sup>22</sup> 259,647 90	54,038 17
Total expenses, taxes, etc.....	71.21	\$1,162,878 00	\$130,257 68
Operating income applicable to corporate property.....		\$264,728 77	D \$53,723 49
Non-operating income: Interest on insurance participa- tion certificates, \$459.74; on loan to National City Com- pany, \$2,550.69; on Municipal Lighting Company, advance, \$390; on minor loans and accounts, \$53.60.....		3,454 03	2,608 81
Gross corporate income.....		\$268,182 80	D \$51,114 68
Deductions from gross income: Interest accrued on funded debt, \$62,500; on consumers' deposits, \$6,078.72; on taxes, \$5,180.34; income tax on bond interest <sup>24</sup> \$431.75		74,190 81	D 227 33
Net corporate income (corrected) <sup>25</sup> .....		\$193,991 99	\$51,842 01

[Appropriations of net corporate income: "Contingency" \$81,648.51; "to employees for faithful and efficient service," \$3,085.18. See *Corporate Surplus*.]<sup>26</sup>

CORPORATE SURPLUS

	Amount
Surplus, December 31, 1915.....	\$787,463 73
Balance for year transferred from income (corrected).....	193,991 99
Final settlement for interest due on city's bills for gas supplied from December, 1902, to December, 1909.....	8,390 82
To cancel charges made for the use of inter-company facilities covering the period from October 1, 1915 to December 31, 1915.....	33,787 10
Total . . . . .	\$1,023,633 64
Appropriation to "Contingency" reserve <sup>26</sup> .....	\$81,648 51
Appropriations to employees for faithful and efficient service <sup>26</sup> .....	3,085 18

<sup>21</sup> The company makes no charge to the operating expense account General amortization. Instead it has included in operating expenses an unauthorized account, "Renewals and replacements—plant withdrawn from service," for which concurrent credit is made to a similarly named reserve. See *Depreciation*, page 572.

<sup>22</sup> Of which, \$113,868.80 for Use of distributing mains, is included by the company under transmission and distribution expenses. The amount shown here constitutes charges made by the Central Union Gas Company for the use of plant capacity, transit and distributing mains and holder capacity devoted to this company's service, based upon the value of the property thus employed and the ratio of the annual sales of the Northern Union Gas Company to the annual sales of Central Union Gas Company and itself combined. See *Joint Facilities*.

<sup>24</sup> [Taxes on bond interest (\$431.75) assumed by respondent erroneously reported by the company under Tax accruals but properly chargeable to Other contractual deductions from income are here transferred to Deductions from gross income.]

<sup>25</sup> The company reports a net corporate income of \$109,258.30. See note 26.

<sup>26</sup> [These appropriations reported by the company as deductions from gross income are here transferred to Corporate surplus in conformity with the accounting classification prescribed by the Commission, and Net corporate income corrected accordingly. See also *Depreciation*, page 572.]

Northern Union Gas Company		
CORPORATE SURPLUS — <i>Concluded</i>		
		Amount
Amount deducted by City of New York from bills for gas supplied from December, 1902, to December, 1909.....	\$46,612 84	
Additional amounts charged for use of inter-company facilities covering the period from October 1, 1915, to December 31, 1915.....	46,222 91	
Total deductions.....		\$177,568 94
Surplus, December 31, 1916.....		\$346,064 76

**Municipal Street Lighting.**— Welsbach lamps — number, from 1,897 to none; hours burning per year, 3,950; gas per lamp hour, 3½ cu. ft.; total consumption, 10,270,500 cu. ft.; price, 75 cents per M cu. ft.; amount of revenue, \$7,608.90.

**Intercompany Purchases and Sales.**— Purchased from Central Union Gas Company, 1,817,529.4 M cu. ft. at average price of 26.08 cents per M cu. ft. (based) upon the cost of labor and material employed in manufacture plus 10 per cent; cost \$490,330.97, charged to operating expenses. Sold to Westchester Lighting Company, 73,102.2 M cu. ft. at 50 cents, \$36,550.60, credited to Revenue.

**Merchandise and Jobbing Revenue.**— Receipts from sale of merchandise and from jobbing, \$32,660.32; deduct cost of materials sold, \$23,712.14; gross profit, \$8,948.18; expense accounts credited therewith, \$3,270.45; credited to Revenue, \$5,677.73.

**Operating Expenses.**— For details, see Table XXXV-B.

**Joint Facilities.**<sup>27</sup>— Credited to Central Union Gas Company for carrying charges on manufacturing plant, \$145,770.10 and for use of distributing system, \$113,868.80. The former amount is charged to Joint facility rents and the latter amount although charged by the company to Operating expenses, has been transferred to Joint facility rents.

**Depreciation.**— The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued amortization of capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 5, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to “General amortization — gas” and a concurrent credit to “Accrued amortization of capital” of 16 cents per M cu. ft. of gas sold. The company’s procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order. It charges an account “Renewals and replacements — plant withdrawn from service” with 3 cents per M cu. ft. of gas sold and also charges an account “Contingency” with 5 cents per M cu. ft. of gas sold. Capital

<sup>27</sup> [The accounting rules prescribed by the Commission define a joint facility as any plant or equipment maintained and (or) operated by one corporation for the benefit of itself and another or others under an arrangement for sharing the expenses, taxes, etc., on the basis of the relative amounts of benefit to the several participants. This company does not report any segregation of rents paid into the constituent elements of expense, taxes and profit charges, rents paid partly to operating expenses and partly to joint facility rents but they are here all included under Joint facility rents.]

## Northern Union Gas Company

retirements are charged to the reserve "Renewals and replacements — plant withdrawn from service" instead of to the prescribed reserve "Accrued Amortization of Capital." The balance in the company's reserve "Accrued Amortization of Capital" represents merely the excess of estimated repairs over the cost of actual repairs for the years 1909 to 1914 inclusive. The company has discontinued making any charges or credits to this reserve.

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electric corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electric companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

## Taxes

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Land .....	\$3,803 80	\$3,803 80	\$3,803 80	.....
Improvements on land.....	5,355 62	5,355 62	5,355 62	.....
Special franchise .....	28,842 00	28,842 00	22,404 38	\$18,556 63
Mains, pipes, etc. <sup>22</sup> .....	18,810 00	18,810 00	.....	68,490 00
Gross earnings — State .....	7,197 06	7,197 06	6,831 98	.....
Federal income — estimated.....	1,000 00	1,000 00	.....	.....
Other taxes — Federal — withheld at source <sup>23</sup> .....	431 75	431 75	431 75	.....
Non-operating taxes (real estate).....	339 63	<sup>24</sup> 339 63	339 63	.....
<b>Total .....</b>	<b>\$65,779 86</b>	<b>\$65,779 86</b>	<b>\$39,167 16</b>	<b><sup>25</sup>\$87,046 63</b>

**Uncollectible Bills.**— Number of uncollectible accounts, 1,661; amount, \$7,799.09. Deposits applied thereto: number, 1,395; amount, \$5,874.75; interest on deposits applied, \$470.76; recoveries, \$246.45; net amount charged to uncollectible bills, \$1,207.13. Amount of uncollectible bills on which above 1,395 deposits were held, \$7,319.15.

## MISCELLANEOUS INFORMATION

**Works and Holders.**— Two water-gas sets having a 24-hour capacity of 450 M cu. ft. (not in operation). (See Table II.) Coal gas works, all benches and retorts retired in 1915. Holders, 4; total capacity, 1,195 M cu. ft. (See Table IV.) For auxiliary works apparatus, see Table III.

**Mains.**— Distribution pipe line, length in feet, at beginning of year, <sup>26</sup>912,233; laid during year, 20,359; taken up, 1,537; abandoned, 9,580; at close of year, 921,475; net increase, 9,242.

<sup>22</sup> [Tax on tunnels, mains, pipes, etc. From information furnished by the City Department of Taxes and Assessments, it appears that this tax is alternative to the special franchise tax and that the respondent's liability on account of it is only nominal. It is the practice of the Northern Union Gas Company to charge against income the total levy for mains, pipes, etc., as well as the maximum interest penalty (7 per cent per annum), although in fact this tax will never have to be paid. Where settlement with the city is made in respect of the special franchise tax, this duplicate tax is cancelled. See *Corporate Surplus* in the 1915 abstract for settlement made in 1915.]

<sup>23</sup> See note 24, page 571.

<sup>24</sup> So reported by the company but charged to Account No. 444, "Other miscellaneous gas revenue."

<sup>25</sup> In addition there is interest accrued on Special franchise, \$2,996.93; on Mains, pipes, etc., \$8,882.96; total, \$11,979.89.

<sup>26</sup> All mains now classed as distribution. Discrepancy between the figure shown here for the beginning of the year and total reported at the close of last year is explained by the fact that heretofore the respondent reported mains in the ground while the present figures represent mains in use.

**Northern Union Gas Company**

**Services.**— Number available at close of year, 13,035; added during year, 340; removed, 50; net increase, 290. (See Table VI.)

**Meters.**— Number of consumers' meters in service at close of year (excluding 1,933 set but locked), 64,721; net increase during year, 6,126; number owned at close of year, 67,898; bought during year, 6,853; retired, 49; net increase, 6,804. (See Tables VII and VIII.)

**Gas Bought and Sold (cu. ft.)**— On hand at first of year, none; bought during year from Central Union Gas Company, 1,817,529,400; sold to Westchester Lighting Company, 73,191,200; sold to public, 1,559,868,700; used by company, 2,806,600; unaccounted for, 181,752,900. (See Tables XI–XIII.)

**Materials.**— For cost of materials on hand, see Balance Sheet details above.

**Residuals.**— None; gas plant not in operation.

**Accidents.**— See Tables XXV–XXIX.

**Employees and Wages.**— Number of salaried officers, 3; total compensation during year, \$5,950. Number of all other employees, second week in December, full-time, 190; part-time, 25; total compensation paid to officers and employees, \$203,760.67. (See Tables XXX–XXXIV.)

**Officers.**— President, G. W. Doane; Vice-President, M. M. Graham; Secretary and Treasurer, F. R. De Voe; Auditor, George McCormick.

**Directors.**— J. W. Sterling, H. E. Gawtry, G. W. Doane, G. R. Cortelyou, W. F. Bradley, Robert A. Carter, William Rockefeller.

**Main Business Office.**— 1815 Webster avenue, The Bronx, New York City.

Report verified by F. R. De Voe, Treasurer, April 16, 1916.

**QUEENS BOROUGH GAS AND ELECTRIC COMPANY**

**History.**— Incorporated May 29, 1902, under [article VI of] the Transportation Corporations Law. By a certificate filed in the office of the Secretary of State, September 19, 1902, the Town of Hempstead Gas and Electric Light Company and the Queens Borough Electric Light and Power Company were merged into the Queens Borough Gas and Electric Company.

The company supplies water-gas and electric energy in the 5th ward, Borough of Queens, City of New York, and in the southeastern portion of the Town of Hempstead, Nassau County, including in the latter the incorporated villages of Lawrence, Cedarhurst, Woodburg, Lynbrook and East Rockaway, and the unincorporated villages of Inwood, Woodmere, Hewlett, Valley Stream, Oceanside and Malverne. Gas was first supplied by a predecessor company about 1880–1882 and electricity in 1889.

**Stockholders and Members.**— Total voting power of all members, 20,000; each holder of \$100 par value of stock having one vote. Total number of stockholders January 20, 1917, 9, of whom 8 were residents of New York State. Votes cast at last general meeting February 5, 1917, 19,900; whereof 6,975 were cast by James A. Mooney, 309 on behalf of himself and 6,666 on behalf of other members; 6,150 were cast by Geo. D. Gregory on behalf of himself and 6,775 by H. T. Lippoldt on behalf of other members. The principal stockholders as of December 31, 1908, were as follows: Carleton Macy, 6,976; A. Rene Moen, 6,240; George D. Gregory, 6,000; Eugene D. Hawkins, 680; R. W. Underhill, 100.

**Important Changes during Year.**— No additional rights or franchises were acquired and no changes made in franchise rights, except that new franchises were obtained from realty companies where electric extensions were made on private property in new territory. An 8-inch main was laid along Edgemere avenue, between Edgemere and Arverne, and mains were also laid on a number of the connecting streets to the south. Foundations for a new electric plant were constructed and minor improvements installed. For details of physical changes during the year see *Details of Expenditures for Property*, and data under *Miscellaneous Information*.

Queens Borough Gas and Electric Company

Investment changes in New York City securities were as follows: Two-year 6 per cent. revenue bonds of the par value of \$5,000 matured September 1. Corporate stock of the par value of \$5,000, cost \$5,018.75, was purchased August 17, and of the par value of \$10,000, cost \$10,112.50, was purchased December 30.

G. D. Gregory was elected Treasurer February 17, to succeed James A. Mooney.

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	<b>ASSETS SIDE</b>		
\$75,176 45	Cash .....	\$40,111 92	D \$35,064 53
19,746 94	Accounts receivable from City of New York (for gas or electricity) .....	13,801 97	D 5,944 97
55,764 43	Consumers' accounts receivable.....	59,232 05	3,467 62
5,417 71	Other accounts receivable.....	7,599 36	2,181 65
41,432 50	Special deposits for coupons.....	40,525 00	D 907 50
205 00	Other special deposits <sup>1</sup> .....	205 00	.....
8,274 35	Prepayments .....	3,359 48	85 13
70,402 88	Materials and supplies .....	98,315 80	27,912 92
23,334 22	Real estate and other miscellaneous investments .....	15,131 25	D 8,202 97
3,910,851 32	"Fixed Capital, Dec. 31, 1908".....	3,906,044 56	D 4,806 76
	Fixed capital installed since 1908:		
460,331 63	Electric department .....	513,126 38	52,794 75
805,892 84	Gas department .....	841,853 92	35,961 08
5,790 20	General capital .....	42,056 11	36,265 91
5,182,865 99	Total fixed capital — gross....	5,303,080 97	120,214 98
417,312 09	Less accrued amortization .....	523,035 08	105,722 99
4,765,553 90	Total fixed capital — net <sup>2</sup> ....	4,780,045 89	14,491 99
6,224 41	Construction work in progress.....	61,037 84	54,813 43
<u>\$5,066,532 79</u>	<b>Total .....</b>	<u>\$5,119,365 56</u>	<u>\$52,832 77</u>
	<b>LIABILITIES SIDE</b>		
\$1,200 00	Taxes accrued .....	.....	D \$1,200 00
11,000 00	Matured funded debt unpaid.....	\$18,500 00	7,500 00
.....	Bills payable — due on demand.....	<sup>3</sup> 445,000 00	445,000 00
445,000 00	Bills payable — due on time.....	.....	D 445,000 00
59,761 19	Consumers' deposits .....	68,668 00	8,906 81
34,824 56	Miscellaneous accounts payable.....	59,054 75	24,230 19
.....	Dividends declared .....	20,000 00	20,000 00
47,913 93	Interest accrued on funded debt.....	46,878 19	D 1,035 74
5,256 76	Interest accrued on unfunded debt...	11,652 76	6,396 00
2,000,000 00	Mortgage bonds .....	2,000,000 00	.....
30,500 00	Other funded debt — mortgages.....	23,000 00	D 7,500 00
45,480 68	Sinking fund and other contractual reserves .....	37,883 36	D 7,597 32
19,886 45	Casualties and insurance reserve.....	42,089 29	22,252 84
.....	Suspense credit balance.....	60 00	60 00
2,000,000 00	Common stock .....	2,000,000 00	.....
365,759 22	Corporate surplus .....	346,579 21	D 19,180 01
<u>\$5,066,532 79</u>	<b>Total .....</b>	<u>\$5,119,365 56</u>	<u>\$52,832 77</u>

Contingent Liabilities.— None.

<sup>1</sup> This deposit, together with New York City corporate stock (\$5,000 par value at the beginning of the year, \$15,000 at the close) was with the State Industrial Commission.

<sup>2</sup> [In cases 1224-5 the fair value of the property of the company at December 31, 1910 (at which date the book value reported was \$4,169,111.65) was estimated at \$1,660,000; whereof \$860,000 was assigned to gas plant and \$800,000 to electric plant.]

<sup>3</sup> Two demand notes to V. Everitt Macy; interest at the rate of 6 per cent.



**Queens Borough Gas and Electric Company**  
**Valuation of Property for Purposes of Taxation**

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places...	Not reported	\$1,663,833 18
Real property in streets — tangible.....	\$656,661 86	368,338 71
Present value of intangible property including franchises .....	Not reported	_____
Tangible personal property.....	538,184 22	Not reported
<hr/>		
Assessed valuation for 1916 taxes:	Queens Borough	Nassau County
Real property outside streets and public places..	\$1,215,000 00	\$40,775 00
Real property (tangible and intangible) in streets.	411,180 00	329,444 00
Corporate real property .....	79,070 00	.....
<hr/>		

**DETAILS OF ASSETS AND LIABILITIES**

*"Fixed Capital December 31, 1908."*<sup>4</sup> — Book cost, December 31, 1915, \$3,910,851.32; withdrawn during year, \$4,806.76; book cost, December 31, 1916, \$3,906,044.56.

**Fixed Capital Installed since December 31, 1908 — Electric**

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to electric operations .....	.....	.....	.....	\$26,804 29
General structures .....	.....	.....	.....	16,118 36
General equipment .....	\$1,336 58	\$948 50	\$2,823 60	15,151 12
Power plant buildings.....	\$ 2,551 47	.....	.....	37,102 03
Furnaces, boilers and accessories	2,446 66	.....	\$ 1,064 74	28,446 14
Steam engines .....	3,636 08	.....	.....	30,894 00
Electric generators .....	.....	.....	.....	21,695 54
Accessory electric power equipment .....	356 78	.....	.....	17,174 85
Miscellaneous power plant equipment .....	1,736 22	.....	.....	2,692 39
Substation buildings .....	.....	.....	.....	1,802 90
Substation equipment .....	113 84	.....	.....	3,525 91
Poles and fixtures .....	9,004 24	.....	.....	59,508 60
Underground conduits .....	.....	.....	.....	925 24
Transmission system .....	.....	.....	.....	7,753 00
Distribution system:				
a. Overhead .....	7,200 71	.....	.....	51,064 03
b. Underground .....	.....	.....	.....	1,028 23
Line transformers and devices.	5,590 60	.....	.....	46,542 83
Electric services .....	3,699 12	.....	.....	25,174 77
Electric meters .....	6,177 89	.....	92 95	66,001 81
Municipal street lighting system	11,576 02	.....	.....	52,302 52
Electric tools and implements..	.....	.....	.....	686 73
Electric laboratory equipment..	401 88	.....	.....	621 91
Other tangible electric capital..	.....	.....	.....	109 18
<hr/>				
Total .....	\$55,827 54	\$948 50	\$3,981 29	\$513,126 38
<hr/>				

<sup>4</sup> The company makes no distribution between gas and electric capital and reports no details.

<sup>5</sup> A correction was made by the company transferring \$1,064.74 from Furnaces, boilers and accessories to Power plant buildings.



# ABSTRACTS OF COMPANY RETURNS

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## Queens Borough Gas and Electric Company Fixed Capital Installed since December 31, 1908 — Gas

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to gas operations. ....				\$36,462 95
General structures .....				16,190 95
General equipment .....	\$3,808 00	\$418 50	\$1,468 39	18,053 04
Works and station structures..	380 00			24,950 46
Holders .....				162,001 88
Furnaces, boilers and accessories .....				30,665 65
Steam engines .....				381 06
Miscellaneous power plant equip- ment .....	375 00			1,942 63
Water gas sets and accessories.	539 52			21,605 88
Purification apparatus .....				18,479 09
Accessory equipment at works..				36,470 14
Trunk lines and mains.....	28,568 41			399,762 76
Gas services .....	2,110 83			13,541 08
Gas meters .....	379 50		42 00	51,910 39
Municipal street lighting fixtures .....				639 93
Gas engines and appliances....			22 80	4,079 39
Gas tools and implements.....	56 53			2,039 46
Gas laboratory equipment.....	848 08			1,777 23
<b>Total .....</b>	<b>\$37,075 77</b>	<b>\$418 50</b>	<b>\$1,533 19</b>	<b>\$841,853 92</b>

## Fixed Capital Installed since December 31, 1908 — General\*

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916†
	Additions and betterments	Renewals and replacements		
General structures .....	\$6,235 31			\$9,025 23
General equipment .....	5,059 60			8,417 46
Land devoted to operations....	24,371 00			24,613 42
<b>Total .....</b>	<b>\$35,665 91</b>			<b>\$42,056 11</b>

## Details of Expenditures for Property

<b>Electric Department:</b>	
Two model T, 22.5 H. P. Ford cars with accessories.....	\$948 50
Coal hopper, stairs, flooring, etc., total cost.....	2,446 66
One 4-inch Jeansville horizontal turbine pump, with one condensing turbine and regulator .....	1,934 86
One 8-inch centrifugal pump, cost installed.....	1,069 91
One 28 x 14 style "E" New Haven lathe.....	1,736 22
Sundry additions to pole lines.....	9,004 24
Sundry additions to the overhead distribution system.....	7,200 71
Transformers purchased .....	5,590 60
Electric services .....	3,699 12
Meters .....	6,177 89
Street lighting system, sundry additions.....	11,576 02
Minor projects (including adjustment, \$1,064.74).....	5,391 31
<b>Total .....</b>	<b>\$56,776 04</b>

\* Segregation made only for the years 1915 and 1916. Previously general expenditures were equally divided between gas and electric capital.

† Includes \$18,268.60, the cost of property, 3,013 acres, at Hewlett, formerly carried in Investment account.

Queens Borough Gas and Electric Company  
Details of Expenditures for Property — Concluded

Gas Department:	
Three model "T" 22.5 H. P. Ford cars.....	\$1,438 50
One model "E" 27.9 H. P. 2-ton Adams truck.....	2,788 00
One mechanism to open and close superheater stack.....	539 52
Mains laid .....	28,568 41
Services laid .....	2,119 83
Two No. 300 Junker's calorimeter sets.....	848 98
Minor projects .....	1,191 03
Total .....	<u>\$37,494 27</u>

General Capital:	
Erection of brick garage and stable at Lynbrook, L. I.....	\$3,166 67
Building an extension to house at Lynbrook, L. I.....	592 50
Installation of 4-inch pipe line for fire protection.....	507 09
Construction of railroad siding at Hewlett.....	1,244 13
One model 53, 32.6 H. P. Cadillac touring car.....	3,629 00
Plot of land (338 ft. x 100 ft.) at Hewlett, adjoining land of the Long Island R. R. Co.....	6,102 40
Plot of land, 3.013 acres at Hewlett, cost transferred from Investments	18,268 60
Minor projects .....	2,755 52
Total .....	<u>\$36,265 91</u>

Land Acquired during the Year and Devoted to Electric or Gas Operations.— Plot of land on Franklin avenue, Hewlett, acquired June 10, 1916, carried on books at cost, \$6,102.40; plot of land on West Broadway, Hewlett, acquired August 30, 1912, and thereafter carried in Investments at cost, \$18,268.60, and transferred during the year to this account.

Construction Work in Progress.— Driving deep-water well at electric plant, Far Rockaway, N Y., \$4,489.16; construction of bulkhead, same place, \$636.54; expenditure in connection with erection of new power plant, same place, \$46,224.63; driving deep-water well at gas works, Rockaway Park, \$2,640.02 (in addition to \$2,695.68 charged the preceding year) and another project, same description, \$4,262.05; housing for moving picture machine, \$89.76; total charges during the year, \$58,842.16; during the preceding year, \$2,695.68; total expenditures, \$61,037.84.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charged to material	AMOUNT CHARGED TO	
				Accrued amortiza- tion	Surplus
Electric meters .....	20	\$445 76	\$73 50	\$265 50	\$106 67
Electric motors .....	2	683 69	235 00	321 51	67 18
New Haven engine lathe.....	1	\$500 00	269 00	120 50	120 50
Remington typewriter No. 10.....	1	70 00	40 00	30 00	.....
Dareger pulmotors .....	2	279 87	60 00	219 87	.....
Street mains .....	Various	\$1,698 06	1,379 06	246 75	72 23
Gas meters .....	77	\$667 20	379 50	207 45	30 25
Gas appliances — arc lamps.....	3	22 80	15 20	7 60	.....
Ford automobiles .....	3	1,698 00	547 00	1,151 00	.....
Cadillac automobile .....	1	1,075 00	250 00	825 00	.....
Motor cycles .....	5	1,169 12	110 00	1,059 12	.....
Frame coal hopper.....	1	947 00	.....	557 06	389 94
Total .....	—	<u>\$9,266 50</u>	<u>\$3,408 21</u>	<u>\$5,011 45</u>	<u>\$336 77</u>

\* Estimated.

Queens Borough Gas and Electric Company

**Miscellaneous Investments.**—New York City 2-year 6 per cent exempt revenue bonds matured September 1, 1916; par value, \$5,000; interest accrued during year, \$178.13. City of New York corporate stock, 50-year, 4 per cent, maturing May 1, 1959; par value, \$10,000; bought December 30, 1916; cost, and amount at which carried on books, \$10,112.50; and City of New York corporate stock, 50-year, 4 per cent, maturing November 1, 1958; par value, \$5,000; bought August 17, 1916; cost and amount at which carried on books, \$5,018.75; interest accrued during year, \$78.90; both issues are deposited with the State Industrial Commission.

Real estate, cost \$18,268.60, transferred during the year to Fixed capital.

**Prepayments.**—Insurance, \$2,714.48; advertising, \$275; stationery, ledgers, etc., \$370; total, \$3,359.48.

Materials and Supplies

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
<b>Electric Department:</b>			
Bituminous coal, long tons.....	1,525.089	\$3.9111	\$5,968 62
Anthracite coal, long tons.....	14.05	6.33	91 60
Lubricating oil, gallons .....	853	.3728	131 58
Transformer oil, gallons.....	157	.23	36 11
Incandescent lamps, carbon .....	1,299	.138	179 14
Incandescent lamps, tungsten .....	8,630	.261	956 24
Motors, aggregate h. p. 13 47/60.....	12	21.49	257 96
Poles .....	557	8.23	4,581 29
Crossarms .....	2,059	.109	224 84
Pins .....	8,253	.021	169 59
Brackets .....	1,505	.098	147 53
Insulators .....	7,608	.079	605 00
Copper wire and cables, lbs.....	28,411	.247	7,020 44
Iron guy and suspension wires, lbs...	676	.066	44 35
Gasoline and motorcycle oil.....			89 51
Street lighting fixtures.....	106	4.96	526 48
Current transformers .....	3	27.00	81 00
No. 14 brewery cord, feet.....	850	.026	9 10
Arc globes .....	368	.401	147 88
Street incandescent lamps.....	950	.927	880 81
Service stock .....			2,441 11
Merchandise .....			5,528 37
Junk wire, lbs.....	85	.11	9 35
<b>Total electric .....</b>			<b>\$30,127 27</b>
<b>Gas Department:</b>			
Bituminous coal, long tons.....	792.302	\$3.68	\$2,912 69
Anthracite coal, long tons.....	1,987.202	5.26	10,448 77
Gas oil, gallons .....	245.231	.0485	11,898 70
Fire brick .....	2,100	15.00	31 50
Iron oxide, bags.....	3,334	.10	333 40
Iron oxide, bushels.....	7,944	.25	1,986 15
Coke, long tons.....	14.002	7.81	109 36
Water gas tar, gallons.....	8,387	.02	166 74
Cast iron pipe and fittings.....			20,775 25
Wrought iron pipe and fittings.....			5,527 60
Gas ranges .....	423	19.35	8,183 80
Gasoline and motorcycle oil.....			89 52
Uniforms .....			8 85
Material for governor.....			103 11
Merchandise .....			5,618 59
<b>Total gas .....</b>			<b>\$68,188 58</b>
<b>Grand total .....</b>			<b>\$98,315 80</b>

# 580 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Queens Borough Gas and Electric Company

### Securities

PARTICULARS OF FUNDED DEBT	Queens Borough Electric Light & Power Co. first mortgage bonds	Town of Hempstead G. & E. Lt. Co. first mortgage bonds	Queens Borough Gas & Electric Co. general mortgage bonds	Unmatured real estate mortgages <sup>1</sup>
Nominal date of issue .....	Apr. 1, 1898	Feb. 1, 1901	July 1, 1902	1915
Date of maturity.	Apr. 1, 1928	Feb. 1, 1941	July 1, 1952	1918
Interest, rate and dates .....	5%, A. & O.	5%, F. & A.	5%, J. & J.	5%
Denominations ..	\$1,000	\$100 ; \$500 ; \$1,000	\$1,000	\$13,000 ; \$10,000
Authorized by company .....	\$250,000 00	\$150,000 00	<sup>20</sup> \$2,000,000 00	\$23,000 00
By public authority .....	250,000 00	150,000 00	1,600,000 00	23,000 00
Actually issued prior to year...	250,000 00	150,000 00	1,600,000 00	23,000 00
Cash realized...	N. R.	N. R.	391,600 00	N. R.
Property consideration .....	N. R.	N. R.	<sup>20</sup> 1,200,000 00	N. R.
Discount .....	N. R.	N. R.	8,400 00	.....
Actually outstanding .....	250,000 00	150,000 00	1,600,000 00	23,000 00
Interest accrued..	12,500 00	7,500 00	80,000 00	1,148 01
Interest charged to income.....	12,500 00	7,500 00	80,000 00	1,148 01
Interest paid.....	13,550 00	7,432 50	79,925 00	1,150 00
Interest not due..	3,125 00	3,125 00	.....	103 19
Interest matured and unpaid.....	75 00	325 00	40,125 00	.....
Market price : highest, lowest, last sale.....	N. R.	N. R.	N. R.	———
Trustees under mortgages .....	Equitable Trust Co.	William Kealhofer, Hagerstown, Md.	Guaranty Trust Co. of New York	.....

**Capital Stock.**— Common, authorized, issued and outstanding, \$2,000,000 (20,000 shares of \$100 par value each); cash realized, \$1,000; the balance of \$1,999,000 issued for properties of underlying companies, including franchise rights and capital stock. Four dividends, each of 1 per cent, were paid during the year; total, \$80,000. Another dividend of \$20,000, payable January 10, 1917, was declared.

**Consumers' Deposits.**— Balance at beginning of year, \$59,761.19; added during year, \$95,895.21; refunded during year, \$86,988.40; balance at close of year, \$68,668; interest accrued during year, \$5,329.08; interest paid during year, \$3,177.67.

**Taxes Accrued.**— See schedule supporting INCOME STATEMENT.

<sup>1</sup> There are also four matured, unpaid mortgages, viz., one for \$5,000, matured September 19, 1913; one for \$3,000, matured November 19, 1913; one for \$3,000, matured July 15, 1915; one for \$7,500, matured September 19, 1916; total, \$18,500; interest at 6 per cent accrued, paid and charged to income, \$1,110; interest accrued but not due, \$319.42.

<sup>20</sup> Of the \$2,000,000 issue of bonds authorized, \$400,000 are held by company to retire the underlying bonds of equal amount; \$1,200,000 were issued to acquire the capital stock, property and franchise rights of Queens Borough Electric Light and Power Company, and the Town of Hempstead Gas and Electric Light Company.

Queens Borough Gas and Electric Company  
Reserves

Accrued amortization of capital:	Credit balance at beginning of year	Credits during year	Debits during year	Credit balance at close of year
Electric .....	\$220,488 33	\$54,196 99	\$3,113 75	\$271,571 57
Gas .....	196,823 76	56,537 45	1,897 70	251,463 51
Electric line <sup>13</sup> .....	876 50	.....	283 50	593 00
Gas mains <sup>13</sup> .....	44,604 18	4,326 25	11,640 07	37,290 36
Casualties and insurance .....	19,836 45	24,000 00	1,747 16	42,080 20

INCOME STATEMENT  
(A) ELECTRIC DEPARTMENT

Operating revenue — sales of electric current:	Kw. hours delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease <sup>14</sup>
Municipal street lighting — arc.....	.....	.....	.....	D \$1,987 09
Municipal street lighting — incandescent (unmetered) .....	1,174,626	6.48	\$75,726 73	<sup>14</sup> 12,735 85
Private street lighting — incandescent (unmetered) .....			350 68	D 668 43
Municipal street lighting — incandescent (metered) .....	1,814	10.00	181 40	<sup>14</sup> 181 40
Lighting municipal buildings.....	23,978	10.00	2,397 80	577 80
Municipal heat and power.....	80,959	4.66	3,772 21	419 81
Commercial metered lighting.....	2,281,255	12.96	295,649 58	24,715 72
Commercial metered power.....	570,638	5.84	33,323 35	D 482 56
Total sales .....	4,133,270	—	\$411,401 75	\$35,492 50
Miscellaneous electric revenue: Merchandise and jobbing, \$5,368.36; sale of by-products, \$69.45.....			5,437 81	650 20
Total electric operating revenue.....			\$416,839 56	\$36,142 70

Operating expenses:	Cents per kw. hour <sup>15</sup>		
Power plant labor.....	.270	\$16,667 16	\$1,837 67
Fuel for power.....	.708	43,844 20	5,849 66
Other supplies and expenses.....	.079	4,904 18	598 35
Repairs .....	.338	20,863 05	2,456 33
Total production expenses.....	2.088	\$86,278 59	<sup>15</sup> \$10,742 01
Transmission (and electric storage).....	.041	1,706 72	615 69
Distribution .....	.624	25,781 14	D 2,219 20
Commercial utilization .....	.083	3,440 25	D 353 67
Municipal street lighting.....	.128	5,287 53	363 47

<sup>13</sup> Represents advances by individuals and companies for extensions, to be refunded from time to time on basis of one-half monthly sales of gas or electricity.  
<sup>14</sup> The 1915 figures, with which comparison is here made, in several instances do not agree with those published in the 1915 Report on account of reclassification made by the company.  
<sup>15</sup> [In 1915 no separate return was made of "metered" street lighting.]  
<sup>16</sup> Ratios for first four items based on 6,181,880 kw. hrs. generated; those for total production expenses and following items, on 4,133,270 kw. hrs. sold. Production costs per kw. hr. generated, 1.396 cents.  
<sup>17</sup> The above constituents of this item were computed by the Bureau of Statistics and Accounts.

# 582 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Queens Borough's Gas and Electric Company

### INCOME STATEMENT — Continued

#### (A) ELECTRIC DEPARTMENT — Concluded

Operating expenses — Concluded:	Cents per kw. hour <sup>14</sup>	Net amount for year	Increase or (D) decrease <sup>15</sup>
Commercial administration .....	.273	\$11,294 20	\$718 36
Promotion of business.....	.179	7,297 86	1,519 27
General (excl. of depreciation).....	1.420	53,704 96	10,384 67
<b>Total of foregoing.....</b>	<b>4.836</b>	<b>\$199,891 25</b>	<b>\$21,769 29</b>
General amortization (reserved).....	1.310	54,140 49	9,751 14
<b>Total (including amortization).....</b>	<b>6.146</b>	<b>\$254,031 74</b>	<b>\$31,520 63</b>
Uncollectible electric revenue.....	.004	175 50	D 125 89
Tax accruals (electric).....	.509	21,045 23	11,408 53
Miscellaneous rents .....	.007	270 00	5 00
<b>Total expenses, taxes, etc.....</b>	<b>6.666</b>	<b>\$275,522 47</b>	<b>\$42,806 36</b>
<b>Electric operating income applicable to corporate property .....</b>	<b>3.419</b>	<b>\$141,317 00</b>	<b>D \$6,665 66</b>

#### (B) GAS DEPARTMENT

Operating revenue — sales of gas:	M cu. ft. delivered	Rate or average price		
Municipal street lighting — City of New York .....	1,357.1	\$0.75	\$1,018 25	D \$1,932 24
Lighting municipal buildings.....	2,165.6	0.75	1,624 71	245 83
Municipal heat and power.....	0.2	0.75	16	D 08
Prepaid gas .....	5,932.3	1.151	6,829 70	D 564 41
Commercial metered lighting.....	320,368.8	1.154	369,740 69	32,949 57
Commercial heat and power.....	304.1	1.167	355 10	D 159 08
Street lighting—private and Nassau county .....	2,286.1	<sup>17</sup> 2.171	4,963 62	D 344 61
<b>Total sales .....</b>	<b>332,414.2</b>	<b>—</b>	<b>\$384,532 22</b>	<b>\$30,195 03</b>
Miscellaneous gas revenue: Rent of appliances, \$2,770.61; merchandise and jobbing, \$12,238.63; sale of residuals and by-products, \$940.72 .....			15,949 96	3,233 06
<b>Total gas operating revenue.....</b>			<b>\$400,482 19</b>	<b>\$33,428 09</b>
Operating expenses:		Cents per M cu. ft. <sup>18</sup>		
Gas making labor.....		4.48	\$16,931 08	\$2,539 45
Boiler fuel .....		3.00	11,326 94	1,064 81
Generator fuel .....		7.12	26,882 63	2,823 32
Gas oil .....		19.67	74,272 92	11,129 16
Other supplies, etc.....		1.31	4,948 28	D 2,162 64
Repairs at works.....		2.48	9,371 61	4,737 68
<b>Total works expense.....</b>		<b>38.06</b>	<b>\$143,723 36</b>	<b>\$30,734 38</b>
<b>Less residuals produced.....</b>		<b>.72</b>	<b>Cr. 2,719 44</b>	<b>1,297 72</b>
<b>Net cost of gas in holder.....</b>		<b>37.34</b>	<b>\$141,013 92</b>	<b><sup>19</sup> \$19,426 66</b>
<b>Total production expenses.....</b>		<b>42.42</b>		

<sup>14</sup> The above constituents of this item were computed by the Bureau of Statistics and Accounts.

<sup>17</sup> This price is based on total revenue received. Deducting the amount paid to Welsbach Company for maintenance of lamps, the average price is \$1.086.

<sup>18</sup> The ratios for net cost of gas in holder and preceding items are based on 7,602,800 cu. ft. made; those for total production expenses and following items 2,414,200 cu. ft. sold.

## Queens Borough Gas and Electric Company

### INCOME STATEMENT—Concluded

#### (B) GAS DEPARTMENT—Concluded

	Cents per M cu. ft. <sup>13</sup>	Net amount for year	Increase or (D) decrease <sup>14</sup>
<b>Operating expenses—Concluded:</b>			
Transmission and distribution.....	9.29	\$30,890 06	D \$2,295 49
Municipal street lighting.....	.57	1,908 02	D 558 62
Commercial administration .....	3.92	13,035 23	876 76
Promotion of business.....	2.25	7,459 92	63 61
General (excl. of depreciation).....	16.30	54,166 05	5,985 45
Total of foregoing.....	74.75	\$248,463 20	\$23,508 37
General amortization (reserved).....	16.99	56,485 15	1,831 80
Total (including amortization).....	91.74	\$304,948 35	\$25,340 17
Uncollectible gas revenue.....	.09	295 06	108 99
Tax accruals (gas).....	6.48	21,534 90	8,160 78
Miscellaneous rents .....	.13	445 00	5 00
Total expenses, taxes, etc.....	98.44	\$327,223 31	\$33,614 94
Gas operating income applicable to corporate property .....	22.088	\$73,258 88	D \$131 85

#### (C) ELECTRIC AND GAS DEPARTMENTS COMBINED

Operating income—electric and gas.....	\$214,575 97	D \$6,797 51
Non-operating income: Interest revenues.....	2,154 19	853 55
Gross corporate income.....	\$216,730 16	D \$5,943 96
Deductions from gross income: Interest on funded debt, \$101,148.01, on accounts and bills payable, \$28,089.23, on consumers' deposits, \$5,329.08; federal tax on bond coupons, \$270.25 .....	134,836 57	779 72
Net corporate income.....	\$81,893 59	D \$6,723 68

#### CORPORATE SURPLUS

Surplus, December 31, 1915.....	\$365,759 22
Balance for year transferred from income.....	81,893 59
Bad debts collected.....	809 33
Refund in connection with coal purchased in 1914 and 1915.....	563 07
Excess accrual for taxes, 1915.....	41 54
Total .....	\$449,067 05
Dividends paid in 1916, 4 per cent on \$2,000,000.....	\$80,000 00
Dividend payable January 10, 1917, 1 per cent on \$2,000,000.....	20,000 00
Debits for fixed capital retirements.....	836 77
Cost of labor in connection with retirements.....	54 90
Payments applicable to prior year.....	247 39
Adjustment, amortization of bond premium.....	43 75
Contributions to charity, employees, etc.....	1,305 03
Total deductions .....	102,487 84
Surplus, December 31, 1916.....	\$346,579 21

<sup>13</sup> See note 13 on page 581.

<sup>14</sup> See note 18 on preceding page.

**Queens Borough Gas and Electric Company**  
**Municipal Street Lighting <sup>19</sup>**

INCANDESCENT ELECTRIC LAMPS	Number of lamps <sup>20</sup>	Watts or candle power per lamp	Price per year	Amount of revenue	Consumption (kw. hours)
City of New York.....	188	400 c. p.	\$75 00	\$13,845 17	1,176,440
City of New York.....	1,380	100 c. p.	27 00	33,918 86	
Nassau county .....	25	400 c. p.	85 00	2,125 91	
Nassau county .....	531	100 c. p.	27 00	14,089 17	
Nassau county .....	666	60 c. p.	19 80	11,747 62	
Nassau county .....	16	40 w.	( <sup>21</sup> )	181 40	
Private street lighting.....	5 606	100 c. p.	( <sup>22</sup> )	350 68	
<b>Total electric .....</b>	<b>2,811</b>			<b>\$76,258 81</b>	<b>1,176,440</b>

  

GAS LAMPS <sup>23</sup>					Cubic feet
City of New York — Welsbach.. .....		60 c. p.	<sup>24</sup> \$0 75	\$1,018 25	1,357,100
Nassau county — Welsbach ....	143	60 c. p.	30 00	4,460 38	2,057,500
Private street lighting.....	10	60 c. p.	30 00	503 24	228,800
<b>Total gas .....</b>	<b>153</b>			<b>\$5,981 87</b>	<b>3,643,200</b>

**Contracts and Sales According to Electric Rate Classification**

	Average number of contracts	Average number of meters	Kw. hrs. delivered	Amount of revenue
City of New York, lighting municipal buildings..	1	13	23,978	\$2,397 80
City of New York, municipal heat and power....	1	7	80,959	3,772 21
Private consumers, commercial metered lighting:				
Wholesale lighting .....	16	33	122,373	13,064 08
Retail lighting .....	4,663	4,663	2,142,907	280,943 75
Sign lighting .....	42	44	15,945	1,641 75
Private consumers, commercial metered power:				
Wholesale power .....	1	2	147,040	4,632 40
Retail power .....	283	307	410,467	27,841 93
Rectifiers, heating and cooking.....	29	29	13,131	849 08
<b>Total electric .....</b>	<b>5,036</b>	<b>5,098</b>	<b>2,956,800</b>	<b>\$335,142 94</b>

**Merchandise and Jobbing Revenue**

	Gas	Electric
Receipts from sale of merchandise and from jobbing..	\$39,184 71	\$21,156 42
Deduct cost of materials sold.....	26,946 08	15,788 06
<b>Amount credited to revenue.....</b>	<b>\$12,238 63</b>	<b>\$5,368 36</b>

*Sale of Residuals and By-products.*— See Table IX.

*Operating Expenses.*— For details, see Tables XXXV-B and XXXVI-B.

<sup>19</sup> Lamp hours per year, 3,962½.  
<sup>20</sup> Refers to number of lamps in service December 31, 1916. During the summer season the number is somewhat increased.  
<sup>21</sup> Metered; 10 cents per kw. hr.  
<sup>22</sup> Two lamps at \$19.80; 3 at \$27.  
<sup>23</sup> Gas per lamp hour, 3½ cu. ft.  
<sup>24</sup> Per M cu. ft.



Queens Borough Gas and Electric Company

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for gas and electrical companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued amortization of capital,” the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve.

Under date of January 19, 1909, this company filed with the Commission a rule of depreciation for the electric department which provides for a charge to General amortization—electric, of 1½ cents per kw.·hr. generated, which amount, less the cost of actual repairs, is concurrently credited to “Accrued amortization of capital.” It also filed at the same time a rule for the gas department, but this rule was amended April 23, 1910, increasing the charge to General amortization—gas from 15 cents to 20 cents per M cu. ft. made.

Taxes

CLASS OF TAX	Levied and paid	Charged to income <sup>25</sup>	Due and unpaid
Land and improvements .....	\$25,591 81	\$25,428 31	.....
Corporate real property .....	1,627 40	1,627 40	.....
Special franchise .....	<sup>26</sup> 12,032 21	11,037 55	.....
Gross earnings—state .....	8,452 15	3,452 15	.....
Federal income .....	945 02	945 02	.....
Federal—war revenue .....	89 70	89 70	.....
<b>Total .....</b>	<b>\$43,738 29</b>	<b>\$42,580 18</b>	<b>.....</b>

Uncollectible Bills

CLASS OF SERVICE	UNCOLLECTIBLE ACCOUNTS		DEPOSITS APPLIED TO UNCOLLECTIBLE ACCOUNTS		Amount charged to uncollectible bills
	Number	Amount	Number	Amount <sup>27</sup>	
Gas .....	22	\$290 08	10	\$94 48	\$195 60
Electric .....	9	26 41	1	11 60	14 81
Gas and electric.....	14	348 10	4	87 95	260 15
<b>Total .....</b>	<b>45</b>	<b>\$664 59</b>	<b>15</b>	<b>\$194 03</b>	<b>\$470 56</b>

MISCELLANEOUS INFORMATION

**Gas Works and Holders.**—Number of water gas sets, 2; total 24-hour rated capacity, 3,100 M cu. ft. (See Table II.) Holders, 4; total capacity, 2,725 M cu. ft. (See Table IV.) For auxiliary gas works apparatus, see Table III.

<sup>25</sup> Taxes are apportioned between the gas and electric departments on the basis of an equal charge to each department, except in cases where the charge can be readily recognized as applicable to either gas or electric operation.

<sup>26</sup> Borough of Queens, \$8,470.30; Nassau County, \$3,561.91.

<sup>27</sup> Includes interest on deposits.

## Queens Borough Gas and Electric Company

## Gas Mains (Length in feet)

KIND AND LOCATION	Laid within the year	Taken up or abandoned in year	In service at close of year	Net increase during year
Transmission pipe line:				
In City of New York.....	71	.....	69,898	71
In Nassau county.....	.....	.....	27,900	.....
Distribution pipe line:				
In City of New York.....	19,256	2,622	378,701	16,634
In Nassau county.....	14,477	200	432,551	14,277
Total .....	33,804	2,822	909,050	30,982

**Gas Services.**—Service pipes in use at close of year, 11,326 (in City of New York, 7,594; in Nassau county, 3,732); added during the year, 839 (in City of New York, 536; in Nassau county, 303); removed or abandoned during year, none. (See Table VI.)

**Gas Meters.**—Number of consumers' meters in service at end of year (excluding 5,854 set but locked), 6,947, whereof 3,656 are in the City of New York and 3,291 in Nassau county; net increase during year, 344 (in City of New York, 51; in Nassau county, 293). Number of meters owned at close of year, 13,218; net decrease during year, 8. (See Tables VII and VIII.)

**Gas Made and Sold (cu. ft.).**—On hand at first of year, 926,100; made during year, 377,602,300; used by company, 1,136,000; sold to public, 332,414,200; on hand at close of year, 709,600; unaccounted for, 44,268,600. (See Tables XI–XIII.)

**Materials and Residuals.**—Old contract price of gas oil, 4 cents per gallon, boat delivery; 788,920 gallons delivered during the year to complete the contract. New contract for 2,000,000 gallons, price, boat delivery, 4.85 cents; tank-car delivery, 5.12 cents; undelivered, December 31, 1916, 1,095,382 gallons. (For details of material consumed, see Table IX.)

**Power Plant.**—Generating stations at Clinton and Union streets, Far Rockaway, N. Y., capacity 4,700 kws. (for number of units, kind and capacity in service at close of year, see Table XV); sub-stations, 1; used as a "Boosting" station with transformers only.

**Circuits, Poles and Line Transformers.**—See Table XVI.

**Underground Conduits.**—Two ducts, 20,186 trench feet; 20,043 duct feet, of which 2,951 were unoccupied; no changes during the year.

**Services.**—See Table XVII.

**Electric Meters.**—Number at beginning of year, 6,858; number bought during year, 923; number condemned, lost or destroyed, 20; number at close of year, 7,761 (in use, 4,503; company's service, 25; set but cut out, 2,844; in stock, 389). For details see Tables XVIII and XIX.

**Electric Current Generated and Sold (kw. hrs.).**—Generated during year, 6,181,880; used at generating stations, 280,781; net output from generating stations, 5,901,099; used by company in offices, 52,903; sold to public, 4,133,270; unaccounted for, 1,714,926. For additional details, see Table XXI. Electric current generated and fuel consumed; Table XXIII, Source and disposition of electric current; Table XXIV, Consumption of electric current.

**Load Data.**—Maximum load, 3,410 kws. on September 2. (See also Table XXII, Variation of output and of load.) Connected load, exclusive of company's service, 9,867.8 kws. (estimated). (For details, see Table XX.)

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of general officers, 4; total compensation during year, \$20,216.10. Number of all other employees, second week in December, full time, 159; part time, 23; total salaries and wages paid to officers and employees

Queens Borough Gas and Electric Company

during the year, \$191,407.42 (electric department, \$100,039.43; gas department, \$91,367.99). See Tables XXX-XXXIV.

**Officers.**—President, General Manager and General Purchasing Agent, Carleton Macy; Vice-President, H. Hobart Porter; Secretary, James A. Mooney; Treasurer, Geo. D. Gregory; Auditor, Edward H. Webster; General Counsel, Eugene D. Hawkins; General Superintendent, Lewis A. Howland.

**Directors.**—V. Everit Macy, George D. Gregory, Eugene D. Hawkins, James A. Mooney, Carleton Macy, Alfred H. Bronson, Isaac R. Stewart.

**Main Business Office.**—1530 Far Rockaway Boulevard, Far Rockaway, N. Y.  
Report verified by Carleton Macy, President, April 16, 1917.

RICHMOND HILL AND QUEENS COUNTY GAS LIGHT COMPANY

**History.**—Incorporated February 18, 1896, under article 6, section 60, of the Transportation Corporations Law. The company furnishes water gas to Ward 4, Borough of Queens, City of New York, the section known as Richmond Hill. It has no manufacturing plant and gas is purchased from the Brooklyn Union Gas Company.

Stock control of the respondent is held by the Brooklyn Union Gas Company, which acquired the entire capital stock in January, 1897.

**Stockholders and Members.**—Number at close of year, 5; all residents of New York State. Total voting power (number of shares), 10,000, of \$25 par value each. Votes cast at last general meeting, April 10, 1916, 10,000, A. F. Staniford casting 5 in behalf of himself<sup>1</sup> and 9,990 in behalf of Brooklyn Union Gas Company, and F. B. Jourdan 5 in behalf of himself.<sup>1</sup>

**Important Changes during the Year.**—No additional powers or franchises were acquired. T. P. Payne was appointed an additional assistant treasurer. For mains laid during the year, see *Mains*.

[The Public Service Commission ordered this Company on May 25, 1916 (Case No. 1807) to reduce its rate to 95 cents per M cu. ft., effective July 1, 1916. The Company subsequently secured a writ of certiorari and, on July 27, 1916, the Court ordered the Company to set aside as a special deposit subject to the further orders of the Court the difference between the amount collected for gas and the rate ordered by the Commission. Bills are rendered at \$1 per M cu. ft., but the Company credits to revenue only 95 cents, the difference of 5 cents being credited to a reserve, Commercial metered lighting and prepaid gas in suspense.]

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE <sup>2</sup>		
\$7,554 52	Cash .....	\$10,545 12	\$2,990 60
2,635 07	Accounts receivable from City of New York (for gas).....	678 32	D 1,956 75
7,574 84	Consumers' accounts receivable.....	11,730 03	4,155 19
12,617 86	Accounts receivable from associated companies .....	11,208 65	D 1,409 21
160 71	Other accounts receivable.....	150 51	D 10 20
33 32	Interest and dividends receivable...	33 32	.....
5,126 25	Special deposits .....	7,204 22	2,077 97
41 60	Prepayments — insurance .....	58 92	17 32
337,745 14	"Fixed Capital, Dec. 31, 1908".....	332,623 83	D 5,121 31

<sup>1</sup> The certificates of stock are endorsed in blank and held by the Brooklyn Union Gas Company.

<sup>2</sup> "All material and supplies have been transferred to the Jamaica Gas Light Company and material used in setting meters, etc., is furnished by the Jamaica Gas Light Company and charged to the respondent."

## Richmond Hill and Queens County Gas Light Company

BALANCE SHEET — *Concluded*

December 31, 1915		December 31, 1916	Increase or (D) decrease
<b>ASSETS SIDE<sup>2</sup> — <i>Concluded</i></b>			
\$69,415 18	Fixed capital installed since 1908....	\$80,600 14	\$11,184 96
407,160 32	Total fixed capital — gross.....	413,223 97	6,063 65
70,529 33	Less accrued amortization <sup>3</sup> .....	80,237 71	9,708 38
336,630 99	Total fixed capital — net.....	332,986 26	D 3,644 73
<hr/>		<hr/>	
\$372,375 16	Total .....	\$374,595 35	\$2,220 19
<hr/>			
<b>LIABILITIES SIDE</b>			
\$719 29	Taxes accrued .....	\$765 10	\$45 81
8,705 69	Consumers' deposits .....	10,245 55	1,539 86
687 05	Accounts payable to associated com- panies .....	226 80	D 460 25
299 33	Miscellaneous accounts payable.....	133 35	D 165 98
523 45	Interest accrued on unfunded debt...	576 73	53 28
578 04	Other unfunded debt—wages accrued.	1,449 42	871 38
2,672 88	Casualties and insurance reserve....	4,470 16	1,806 28
.....	Commercial metered lighting and pre- paid gas in suspense.....	3,170 99	3,170 99
250,000 00	Common stock .....	250,000 00	.....
108,189 48	Corporate surplus .....	103,548 25	D 4,641 18
<hr/>		<hr/>	
\$372,375 16	Total .....	\$374,595 35	\$2,220 19
<hr/>			

Contingent Liabilities.— None.

## Assessed Valuation of Property for Purposes of Taxation

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places....	None	None
Real property in streets, tangible.....	\$241,409 41	\$241,409 41
Intangible property, including franchises.....	.....	34,922 06
Tangible personal property.....	84,898 10	84,898 10
<hr/>		
Assessed valuation for 1916 taxes:		Amount
Real property — tangible and intangible in streets.....		\$166,430 00
Personal property .....		45,000 00
<hr/>		

## DETAILS OF ASSETS AND LIABILITIES

## "Fixed Capital, December 31, 1908"

ITEM	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Franchises .....	\$220,000 00	.....	\$220,000 00
Mains .....	81,090 61	\$4,966 90	76,123 71
Services .....	15,517 73	141 00	15,376 73
Meters .....	17,252 96	13 41	17,239 55
Tools and implements.....	487 11	.....	487 11
Horses, wagons and harness.....	494 95	.....	494 95
Office furniture and fixtures.....	679 88	.....	679 88
Lamp posts <sup>4</sup> .....	2,221 90	.....	2,221 90
<hr/>	<hr/>	<hr/>	<hr/>
Totals .....	\$337,745 14	\$5,121 31	\$332,623 83
<hr/>			

<sup>2</sup> See note 2 on preceding page.<sup>3</sup> The balance sheet as submitted by the company has been amended by the transfer of the reserve Accrued Amortization of Capital from the liabilities side to the assets side, where it is now shown as a deduction from "Fixed Capital" in accordance with the requirements of the report form. It "includes extraordinary casualties, contingencies, and, if any such monies remain, minor extensions and additions."<sup>4</sup> [So reported by company, notwithstanding that according to the physical inventory taken in connection with Case No. 1807, the respondent does not own any lamp posts.]

**Richmond Hill and Queens County Gas Light Company**  
**Fixed Capital Installed since December 31, 1908**

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
General equipment .....	.....	.....	.....	\$445 47
Trunk lines and mains.....	\$8,579 43	.....	\$440 22	60,681 70
Gas services .....	1,536 55	.....	115 00	7,869 29
Gas meters .....	1,624 20	.....	.....	11,575 68
Gas tools and implements....	.....	.....	.....	28 00
Total .....	\$11,740 18	.....	\$555 22	\$80,600 14

**Equipment Retired during the Year.**— Street mains, 3,852 feet; cost, \$5,407.12; amount of salvage charged to material, \$1,901.33; charged to accrued amortization, \$1,459.44; charged to surplus, \$2,046.35. Gas services, 20; cost, \$256; charged to accrued amortization, \$188.18; charged to surplus, \$67.82. Gas meters, 3; cost, \$13.41; amount of salvage charged to material, \$0.40; charged to accrued amortization, \$3.77; charged to surplus, \$9.24.

**Accounts Receivable from Associated Companies**

	Advanced during year	Reimbursed during year	Amount at close of year	Interest during year
The Brooklyn Union Gas Co....	\$87,027 18	\$88,015 66	\$11,129 43	\$397 49
The Newtown Gas Co.....	.....	377 29	.....	.....
The Woodhaven Gas Light Co...	491 72	535 16	79 22	.....
Total .....	\$87,518 90	\$88,928 11	\$11,208 65	\$397 49

**Special Deposits.**— Deposited with bid for municipal street lighting, \$6.25; with City of New York to cover cost of repaving, \$250; with State Industrial Commission for workmen's compensation awards (five \$1,000 gold exempt 4 per cent corporate stock of the City of New York), \$4,993.75; deposited with Bank of Long Island, \$1,954.22, being 5 per cent of collections from consumers and prepayment meters for gas sold from July 1, 1916, in accordance with an order of the Supreme Court, County of New York, entered July 27, 1916. (This deposit draws interest at the rate of 2½ per cent per annum.) Total of special deposits, \$7,204.22.

**Capital Stock.**— Authorized issue, 10,000 shares of common stock of a par value of \$250,000; issued and outstanding at close of year, \$250,000; cash realized on amount issued, not reported; dividends declared, none.

**Accounts Owing to Associated Companies.**— Amount advanced by The Jamaica Gas Light Company during the year, \$3,965.12; amount repaid during the year, \$4,425.37; amount owing at the close of the year, \$226.80. No interest charged.

**Consumers' Deposits.**— Amount at beginning of year, \$8,705.69; added during the year, \$4,787; refunded during the year, \$3,247.14; balance at close of year, \$10,245.55; interest accrued during the year, \$567.40; interest paid, \$514.12. For number of deposits see Table XL.

**Taxes Accrued.**— See schedule supporting Income Statement.

**Reserves.**— Accrued amortization of capital: <sup>b</sup> credit balance at beginning of year, \$70,529.33; credits during year, based on 13 cents per M cu. ft. of gas sold, less cost of all repairs, \$11,359.77; debit for fixed capital retired, \$1,651.39; credit balance December 31, 1916, \$80,237.71.

<sup>b</sup> The report states that this reserve includes "Contingencies" and "if any such moneys remain, minor extensions and additions." [The rule of depreciation filed by the company was based in part on a resolution of the board of directors that provision should be made for these elements under amortization in addition to those specified in the accounting order. The inclusion of such elements is contrary to the accounting order.]

# 590 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Richmond Hill and Queens County Gas Light Company

Casualties and insurance reserve: Credit balance at beginning of year, \$2,672.88; credits during the year, \$2,000; debits during the year, \$193.72; balance at the close of the year, \$4,479.16.

Commercial metered lighting and prepaid gas in suspense: 63,253,223 cu. ft. of gas sold (commencing July 1, 1916) at 5 cents per M cu. ft., \$3,162.65; interest earned on cash deposited, \$8.34; total, \$3,170.99.\*

### INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenues — sale of gas:				
Municipal street lighting.....	650,851	\$0 75	\$487 26	D \$5,472 98
Lighting municipal buildings...	666,700	75	560 07	46 73
Prepaid gas .....	5,067,250	* 1 00	* 4,941 97	D 289 33
Commercial metered lighting...	130,515,300	* 1 00	* 127,454 95	6,080 85
<b>Total sales .....</b>	<b>136,900,101</b>		<b>\$133,384 25</b>	<b>\$385 37</b>
Miscellaneous revenues:				
Gas merchandise jobbing revenue.....				D 1 44
<b>Total operating revenues.....</b>			<b>\$133,384 25</b>	<b>\$383 93</b>
Operating expenses:		Cents per M cu. ft. sold <sup>1</sup>		
Gas purchased, <sup>2</sup> 149,828 M cu. ft. at 50 cents..		54.72	\$74,914 05	\$1,025 11
Transmission and distribution.....		12.64	17,300 36	D 1,722 90
Municipal street lighting.....		Cr. .02	Cr. 28 74	D 43 09
Commercial administration .....		7.95	10,889 93	D 4,808 04
Promotion of business.....		1.31	1,791 03	168 60
General (excluding depreciation).....		9.50	13,008 36	1,950 10
<b>Total of foregoing.....</b>		<b>86.10</b>	<b>\$117,874 99</b>	<b>D \$3,430 13</b>
General amortization (reserved).....		8.30	11,359 77	1,497 12
<b>Total (including amortization).....</b>		<b>94.40</b>	<b>\$129,234 76</b>	<b>D \$1,933 01</b>
Uncollectible revenue .....		.28	355 26	D 320 23
Tax accruals .....		3.74	5,120 55	920 51
Miscellaneous rents .....		1.24	1,700 00	
<b>Total of expenses, taxes, etc.....</b>		<b>99.64</b>	<b>\$136,410 57</b>	<b>D \$1,332 73</b>
<b>Operating loss .....</b>			<b>\$3,025 32</b>	<b>D \$1,716 68</b>
Non-operating income: Interest on bank balances, \$233.50; on bonds, \$200; on bills and accounts receivable from associated companies, \$397.49.....			839 99	188 10
<b>Gross corporate loss.....</b>			<b>\$2,185 33</b>	<b>D \$1,904 76</b>
Deductions from gross income: Interest on consumers' deposits .....			567 40	119 60
<b>Net corporate loss.....</b>			<b>\$2,762 73</b>	<b>D \$1,794 16</b>

\* This is for difference between the price of gas sold to private consumers and through prepayment meters at \$1 per M cu. ft., and the rate of 95 cents per M cu. ft. as determined by the Public Service Commission, effective as of July 1, 1916.

<sup>1</sup> Consumption basis of 3½ cu. ft. per lamp per hour, 3,950 lamp hours per year. No lamps supplied at close of year.

<sup>2</sup> The company renders bill at \$1 per M cu. ft. but credits to revenue only 95 cents, the rate fixed by the Public Service Commission. The difference is credited to a reserve. Commercial metered lighting and prepaid gas in suspense.

<sup>3</sup> Based on 136,900 M cu. ft. sold.

<sup>4</sup> From Brooklyn Union Gas Company: Point of delivery, mains of respondent; point of measurement, consumers' meters.

Richmond Hill and Queens County Gas Light Company

	CORPORATE SURPLUS	Amount
Surplus, December 31, 1915.....		\$108,189 48
Materials recovered .....		237 98
Overestimate on Federal income tax for 1915.....		9 92
Total .....		\$108,437 38
Depreciation on fixed capital retired.....	\$2,123 41	
Other adjustments .....	2 94	
Loss on operations for the year.....	2,762 73	
Total deductions .....		4,889 08
Surplus, December 31, 1916.....		\$103,548 25

*Operating Expenses.*— For details, see Table XXXVI-B.

*Depreciation.*— The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as “the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued” during the fiscal period in the tangible fixed capital, and “such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties.” From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account “General amortization” which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to “Accrued amortization of capital,” which is the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of April 15, 1900, this company filed with the Commission a rule of depreciation which provides for a charge to “General amortization—gas” and a concurrent credit to “Accrued amortization of capital” of 18 cents per M cu. ft. sold [less cost of actual repairs]. See note 5, page 589.

*Taxes*

CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise .....	\$3,428 45	\$3,428 45	\$3,428 45	.....
Personal property .....	927 00	927 00	927 00	.....
Gross earnings, state.....	665 10	665 10	669 29	.....
Federal income (estimated)....	100 00	100 00	40 08	.....
Total .....	\$5,120 55	\$5,120 55	\$5,064 82	.....

*Uncollectible Bills.*— Number of uncollectible accounts, 227; amount, \$1,144.61. Deposits applied thereto: number, 165; amount, \$586.14; interest on deposits applied, \$31.74; recoveries, \$171.47; net amount charged to uncollectible bills, \$355.26. Amount of uncollectible bills on which above 165 deposits were held, \$895.45.

MISCELLANEOUS INFORMATION

*Works and Holders.*— The company has no manufacturing plant and has no holders.

*Mains.*— Transmission pipe lines, length in feet, 13,400; laid within the year, none; taken up, none. Distribution pipe line, length in feet, 166,199; laid within the year, 9,054; taken up, 3,852; net increase, 5,202. (See Table V.)

*Services.*— Service pipes in use at close of year, 3,701; added during year, 183; removed or abandoned during year, 20; net increase, 163. (See Table VI.)

*Meters.*— Number of consumers' meters in service at close of year (excluding 284 set but locked), 4,690; increase during year, 282; meters owned at close of year, 5,271; bought during year, 301; retired, 3. (See Tables VII and VIII.)



**Richmond Hill and Queens County Gas Light Company**

*Gas Bought and Sold (cu. ft.).*—Bought during year, 149,828,105; sold to public, 136,900,101; used by company, 944,340; unaccounted for, 11,983,664.

*Accidents.*—See Tables XXV–XXIX.

*Employees and Wages.*<sup>11</sup>—Number of general officers, 9; compensation, none;<sup>12</sup> number of all other employees, second week in December, full time, 148; part time, 119; total compensation paid to employees during year, \$31,056.36. (See Tables XXX–XXXIV.)

*Officers.*—President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, F. B. Jourdan; Assistant Secretaries, F. R. Wogan and H. E. McGowan; Treasurer, J. H. Benedict; Assistant Treasurers, Herbert Wellington and T. P. Payne; Auditor, James Gilmer; Assistant Auditor, T. P. Payne; General Counsel, Cullen & Dykman; Claim Agent, G. W. Kirchmer; Manager, H. A. Lovell; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse.

*Directors.*—E. R. Chapman, M. D. Chapman, A. F. Staniford, James H. Jourdan, F. B. Jourdan.

*Main Business Office.*—14–20 Union avenue, Jamaica, N. Y.

Report verified by A. F. Staniford, Vice-President, April 16, 1917.

**RICHMOND LIGHT AND RAILROAD COMPANY**

*Report of the street railway operations of this company for the year ended June 30, 1916, appears in volume II.*

*History.*—On August 1, 1902, the Richmond Light Company was incorporated under the Transportation Corporations Law. On August 18, 1902, the company filed an amended certificate of incorporation, changing its name to Richmond Light and Railroad Company, [extending the period of its corporate life, and enlarging its powers to include the operation of an electric railroad. The amended certificate was filed under provision of chapter 676 of the Laws of 1892, amending section 21 of the Railroad Law. In August, 1902, the company acquired the properties of the New York and Staten Island Electric Company, which was sold under foreclosure proceedings on August 16, 1902. It also acquired the properties of the Richmond County Power Company and the Staten Island Electric Railroad Company.]<sup>1</sup>

This company controls the New Jersey and Staten Island Ferry Company and the Southfield Beach Railroad Company through title to securities. (See *Investments*.)

This company is the only company supplying electric current in the Borough of Richmond; current was first supplied in September, 1902.

*Stockholders and Members.*—Total voting power of all members, 26,372, each holder of \$100 par value of stock having one vote. Total number of stockholders, 61, of whom 57, controlling 25,642 votes, were residents of New York State. Votes cast at last general meeting, July 18, 1916, 15,840; R. L. Rand cast 16 in behalf of himself and 15,823 in behalf of other members; J. E. Phillips cast 1 in his own behalf. [The principal stockholders, as reported on June 30, 1909, were as follows: Austin B. Fletcher, New York City, \$92,400; Henry J. Braker, New York City, \$41,700; Dominick Brothers & Co., New York City, \$41,200; J. I. Burke, New York City, \$39,200; John F. Carroll, New York City, \$31,200; Charles R. Flint, New York City, \$31,200; Estate of W. K. Gelshenon, New York City, \$15,600; Tobey & Kirk, New York City, \$12,500; J. T. Davies, New York City, \$10,100; Henry C. Dick, New York City, \$10,000; J. H. Shearman, New York City, \$10,000.]

*Important Changes during the Year.*—No additional powers or franchises were acquired. There were no extensions of system other than to serve new customers.

<sup>11</sup> The officers and employees of this company are also jointly employed by the Jamaica Gas Light Company and the Woodhaven Gas Light Company, and the amount of compensation here stated is the proportion chargeable to the respondent.

<sup>12</sup> A monthly charge of \$200 is made by the Brooklyn Union Gas Co. for salaries and expenses of general officers, which respondent charges to Miscellaneous general expenses.

<sup>1</sup> [See annual report of the Commission, 1910, Vol. 1, p. 388.]



Richmond Light and Railroad Company

For details of power plant equipment installed during the year, see *Details of Expenditures for Property and Construction Work in Progress*. C. W. Huntington was elected president and director on December 11, 1916, vice C. W. Hotchkiss, deceased.

Adjustment made with the City of New York of all unpaid taxes and paying claims prior to November 14, 1914, for the sum of \$400,000. Of this, \$93,588.97 is chargeable to the Staten Island Midland Railway Company for its estimated share. (See schedule following *Taxes*.)

Effective March 3, 1916, a new primary rate (2,300 or 6,600 volts) was offered for ordinary day service as follows: \$2 per H. P. of maximum demand (measured for a fifteen-minute interval), subject to a discount of 50 cents per H. P. for payment within ten days, and \$1 per H. P. for all over 200 H. P. demand plus an energy charge of 3 cents per kw. hr. for the first 3,000 kw. hrs., 2 cents for the next 7,000, and 1 cent for all over 10,000.

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$41,331 57	Cash .....	\$39,760 42	D \$1,571 15
137,672 79	Accounts receivable from City of New York (for electricity).....	118,955 35	D 18,717 44
35,580 71	Consumers' accounts receivable.....	35,350 41	D 230 30
56,827 14	Accounts receivable from associated companies .....	16,703 77	D 40,123 37
2,222 41	Other accounts receivable.....	5,955 03	3,732 62
1,125 00	Interest and dividends receivable....	1,125 00	.....
45,980 00	Special deposits for coupons and other charges .....	47,140 00	1,160 00
3,582 53	Other special deposits.....	3,395 38	D 187 15
1,516 03	Prepayments .....	32,212 72	30,696 69
82,333 66	Materials and supplies.....	130,176 79	47,841 13
227,500 00	Stocks of associated companies.....	227,500 00	.....
75,000 00	Funded debt of associated companies.	75,000 00	.....
12,000 00	Other investment securities.....	12,000 00	.....
	"Fixed Capital, Dec. 31, 1908":		
1,848,060 14	Electric department .....	1,693,780 41	D 154,279 73
2,391,730 46	Railroad department .....	2,356,307 26	D 35,423 20
	Fixed capital installed since 1908:		
455,070 56	Electric department .....	676,486 31	221,415 75
250,068 46	Railroad department .....	293,483 88	43,415 42
4,944,929 62	Total fixed capital—gross.....	5,020,057 86	75,128 24
135,808 37	Less accrued amortization.....	125,941 41	D 9,866 96
4,809,121 25	Total fixed capital—net.....	4,894,116 45	84,995 20
174,423 15	Construction work in progress.....	237,912 41	63,489 26
86,509 52	Other suspense .....	75,842 07	D 10,667 45
<u>\$5,792,727 76</u>	<u>Total .....</u>	<u>\$5,953,145 80</u>	<u>\$160,418 04</u>

LIABILITIES SIDE

* \$154,705 46	Taxes accrued .....	\$10,639 91	D \$144,065 55
463,000 00	Bills payable—due on demand.....	463,000 00	.....
222,500 00	Bills payable—due on time.....	* 481,982 86	259,482 86
14,283 92	Consumers' deposits .....	19,304 32	5,020 40
142,744 24	Miscellaneous accounts payable.....	204,988 81	62,244 57
45,980 00	Interest accrued on funded debt.....	47,140 00	1,160 00

\* Gross amount of notes, \$575,000, less \$93,017.14 charged to Staten Island Midland Railway Co., account of tax and paying settlement.

\* [Income tax reserve for 1915 of \$92.55 has been transferred from Taxes accrued to Other optional reserves for purpose of comparison with 1916.]

## Richmond Light and Railroad Company

BALANCE SHEET — *Concluded*

December 31, 1915	LIABILITIES SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
.....	Interest accrued on unfunded debt...	\$3,120 99	\$3,120 99
\$7,253 78	Other unfunded debt.....	8,943 84	1,690 06
2,200,000 00	Collateral trust bonds.....	2,200,000 00	.....
13,320 32	Casualties and insurance reserve....	9,404 71	D 3,915 61
* 92 55	Other optional reserves, including sus- pense credit balances.....	4,574 18	4,481 63
2,871,750 00	Common stock .....	2,871,750 00	.....
342,902 51	Corporate deficit .....	\$71,703 82	\$8,801 31
<u>\$5,792,727 76</u>	<b>Total .....</b>	<u>\$5,953,145 80</u>	<u>\$160,418 04</u>

*Contingent Liabilities.*— Balance to be paid for Nettleton spring, \$18,000.

*Valuation of Property for Purposes of Taxation*

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places.....	\$1,272,847	\$1,027,642
Real property in streets — tangible.....	2,038,190	1,806,640
Intangible property, including franchises.....	—	N. R.
Tangible personal property.....	1,657,309	1,450,851

## Assessed valuation for 1916 taxes:

Real property outside streets and public places —	Richmond Borough
Land .....	\$103,450
Improvements .....	296,550
Real property (tangible and intangible) in streets.....	890,000
Corporate real property.....	93,200
Tangible personal property.....	15,000

## DETAILS OF ASSETS AND LIABILITIES

*"Fixed Capital, December 31, 1908 — Electric"*

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Organization .....	\$175,000 00	.....	\$175,000 00
Franchises .....	300,000 00	.....	300,000 00
Land .....	200,300 00	.....	200,300 00
General equipment .....	18,118 30	\$4,719 50	13,398 80
Power plant buildings.....	307,060 94	3,378 00	303,682 94
Furnaces, boilers and accessories.....	113,101 36	50,226 06	62,875 30
Steam engines .....	192,233 00	32,314 00	159,919 00
Electric generators .....	53,980 00	11,520 00	42,460 00
Poles and fixtures.....	129,727 10	559 75	129,167 35
Distribution system .....	174,848 15	2,415 38	172,432 77
Line transformers and devices.....	67,830 07	8,387 34	59,442 73
Electric services .....	10,133 19	.....	10,133 19
Electric meters .....	11,933 84	31 58	11,902 26
Electric meter installations.....	4,280 00	10 00	4,270 00
Municipal street lighting — arc.....	3,669 75	.....	3,669 75
Municipal street lighting—incandescent	25,954 26	.....	25,954 26
Commercial arc lamps.....	21,816 45	21,216 45	600 00
Electric laboratory .....	1,800 00	.....	1,800 00
Docks and wharves.....	5,000 00	.....	5,000 00
Accessory electric power equipment...	81,183 73	19,501 67	11,682 06
<b>Total .....</b>	<u>\$1,848,060 14</u>	<u>\$154,279 73</u>	<u>\$1,693,780 41</u>

\* See note 3 on preceding page.

## Richmond Light and Railroad Company

## Fixed Capital Installed since December 31, 1908 — Electric

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 19'6
	Additions and betterments	Renewals and replacements		
Water rights .....	<sup>4</sup> \$5,300 00	.....	.....	\$11,300 00
Patent rights (electric).....	.....	.....	\$1,000 00	.....
General equipment .....	5,815 95	.....	2,786 32	13,582 68
Power plant buildings.....	<sup>5</sup> 2,160 09	.....	250 00	2,881 64
Furnaces, boilers and accessories	91,982 45	.....	8,333 74	218,945 64
Steam engines .....	1,615 77	.....	.....	1,820 77
Turbo-generators .....	14,860 40	.....	.....	88,507 57
Electric generators .....	831 83	.....	.....	18,234 11
Accessory electric power equip- ment .....	36,557 84	.....	.....	39,370 58
Miscellaneous power plant equip- ment .....	.....	.....	.....	153 35
Substation equipment .....	3,575 66	.....	.....	3,575 66
Poles and fixtures.....	6,476 10	.....	.....	16,807 32
Distribution system (overhead).	13,525 82	.....	.....	40,726 30
Line transformers and devices..	16,140 51	.....	495 29	79,787 56
Electric services .....	8,275 61	.....	.....	30,721 82
Electric meters .....	12,834 12	.....	122 16	80,060 20
Electric meter installation....	1,307 86	.....	9 50	12,404 97
Municipal street lighting system	13,039 40	.....	.....	13,814 10
Commercial arc lamps.....	.....	.....	.....	7,903 45
Electric tools and implements..	.....	.....	.....	176 25
Electric laboratory equipment..	114 26	.....	.....	511 04
Engineering and superintendence	.....	.....	.....	111 50
<b>Total .....</b>	<b>\$234,412 76</b>	<b>.....</b>	<b>\$12,097 01</b>	<b>\$676,486 31</b>

## Details of Expenditures for Property

Additional source of water supply.....	<sup>6</sup> \$5,300 00
Automobile equipment .....	3,891 52
Sundry instruments and general equipment — Livingston.....	1,428 93
New fire system — Livingston.....	1,342 00
Building — Water supply property.....	700 00
Concrete water tanks.....	2,402 58
Two new boilers.....	28,280 23
Stokers .....	9,716 86
Air duct .....	1,801 45
Soot blower .....	964 23
Feed pumps .....	3,108 79
Venturi meter .....	652 33
Two intake wells.....	20,038 21
Salt water piping.....	4,104 82
Steel fan structure.....	14,528 00
Forced draft fan.....	5,181 41
Oiling system .....	1,615 77
Condenser on No. 5 turbine.....	11,204 51
Pump on No. 6 turbine.....	3,655 89
75-kw. exciter set.....	831 83
New switchboard .....	34,287 82

<sup>4</sup> Consists of expenditure, \$6,000, less \$700 transferred to Power plant buildings.<sup>5</sup> See note 4.<sup>6</sup> Cost of property, \$6,000, less \$700, value of a small building on the property charged to Power plant buildings.

# 596 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Richmond Light and Railroad Company

### Details of Expenditures for Property — Concluded

Apparatus for changing phase.....	\$2,132 46
Voltage regulators and transformers.....	3,575 66
Poles and fixtures.....	6,476 10
Distribution system .....	13,525 82
Transformers . . . . .	16,140 51
Electric services .....	8,275 61
Electric meters .....	12,834 12
Electric meter installation.....	1,307 36
Municipal street lighting system.....	13,039 49
Minor projects less than \$500.....	1,978 45
<b>Total . . . . .</b>	<b>\$234,412 76</b>

*Land Acquired During the Year.*—Additional source of water supply, a spring between Bement and Pelton avenues in West Brighton, N. Y., price, \$30,000, payable at rate of \$500 per month; capitalized as payments are made.

### Construction Work in Progress

DESCRIPTION OF PROJECT	Charges during the year	Charges during preceding years	Total
Steam header .....	\$2,142 48	\$756 22	\$2,898 70
Line to Concord substation.....	Cr. 2,518 54	11,736 83	9,218 29
Engineering Liv. improvements.....	Cr. 3,648 51	3,702 18	53 67
Rewiring station .....	1,701 53	4,288 89	5,990 42
Sorting junk .....	968 15	Cr. 860 69	107 46
Elec. laboratory at Livingston.....	376 74	817 06	1,193 80
New floor in power house.....	870 24	377 92	1,248 16
New turbo-generator:			
Clearing away foundations.....	1,747 85	548 32	2,296 17
Building foundation .....	3,143 58	60 00	3,203 58
Cost; delivered and erected.....	70,950 14	.....	70,950 14
Piping . . . . .	11,186 22	111 85	11,298 07
Electrical connection .....	2,403 12	.....	2,403 12
Air washer for new unit.....	1,635 49	.....	1,635 49
Flooring around new unit.....	1,015 67	.....	1,015 67
Engineering and superintendence...	441 59	271 60	713 19
Miscellaneous .....	831 03	53	884 06
Minor items .....	190 64	12 70	203 34
Installation of additional coal scales..	2,587 10	89 67	2,676 77
Extension 6,600-volt line — Concord..	9,272 94	29 16	9,302 10
Running 3-phase line to Amboy road, Rossville . . . . .	571 96	.....	571 96
Building for forced draft fan.....	847 55	.....	847 55
Covering for new high pressure piping	2,076 57	.....	2,076 57
Clearing away old floors, flues and foundations for boilers 7, 8, 9, 10...	1,216 46	.....	1,216 46
Labor and material to build foundation for new boilers 7, 8, 9, 10.....	4,188 94	.....	4,188 94
Boilers 7-8 and front frame of 9-10 delivered and erected, including stokers, drivers, soot blowers and S. C. regulators.....	55,765 85	.....	55,765 85
Flooring in front and around boilers 7-8 and changes in remaining part of boiler house.....	1,320 56	.....	1,320 56
Coal bunker over boilers 7, 8, 9, 10..	2,474 87	.....	2,474 87

Richmond Light and Railroad Company  
Construction Work in Progress — Concluded

DESCRIPTION OF PROJECT	Charges during the year	Charges during preceding years	Total
Air connections to boilers 7, 8 and complete main duct for boilers 7, 8, 9, 10.....	\$1,210 80	.....	\$1,210 80
Main steam, feed and piping con- nections to boilers 7-8 including two flow meters .....	10,705 21	.....	10,705 21
Main flues and dampers.....	3,977 89	.....	3,977 89
Scales and material to erect same for boilers 7-8 .....	1,023 79	.....	1,023 79
Installing new air compressor.....	597 49	.....	597 49
Installing storage batteries.....	2,171 56	.....	2,171 56
Installing steam flow meters.....	686 13	.....	686 13
Installing new auxillary service pump.	626 71	.....	626 71
Lighting for police training camp.....	Cr. 581 66	.....	Cr. 581 66
Overhauling transformers in stock....	538 09	.....	538 09
Removing No. 2 engine.....	994 85	.....	994 85
Lights for B. & O. R. R. Co.....	586 85	.....	586 85
Transmission line to Greenridge.....	695 69	.....	695 69
Pole line construction.....	1,286 04	.....	1,286 04
Minor projects .....	1,438 80	\$557 27	1,996 07
Total lighting department.....	\$201,517 96	\$22,449 51	\$223,967 47
Total railroad department.....	\$12,088 08	\$1,856 86	\$13,944 94
Grand total .....	\$213,606 04	\$24,306 37	\$237,912 41

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Num- ber of units retired	Cost of equipment retired	Amount of salvage charged to material	Charged to accrued amortisation of capital
Boilers and accessories.....	6	\$48,932 24	\$690 88	\$46,013 03
Piping .....	—	9,627 56	538 82	9,089 24
Steam engines (incl. condensers)....	1	32,314 00	3,327 58	28,986 42
Generators .....	1	11,520 00	2,883 83	8,636 17
Transformers .....	28	8,882 63	28 16	8,854 47
Electric meters and installation....	5	173 24	.....	173 24
Time clock .....	1	150 00	45 00	105 00
Commercial arc lamps.....	950	21,216 45	4,543 94	16,672 51
Switchboard, etc. ....	—	19,501 67	3,003 43	16,498 24
Horses .....	5	930 00	.....	930 00
Wagons .....	1	69 50	10 00	59 50
Automobiles .....	3	6,316 58	1,610 00	4,706 58
Office furniture fixtures.....	—	* 39 74	16 00	.....
Fire and ventilating systems, etc...	—	3,628 00	186 00	3,442 00
Poles and fixtures.....	—	559 75	.....	559 75
Distribution system .....	—	2,415 38	839 75	1,575 63
Patent rights .....	—	1,000 00	.....	1,000 00
Total .....	—	* \$167,276 74	\$17,722 89	\$147,301 78

\* Includes \$2,228.33 cost of removal erroneously charged to Fixed capital and corrected by credit hereto and charge to Surplus.  
\* Includes cost of repairs, \$23.74, erroneously charged to Fixed capital and corrected by credit hereto and charge to Surplus.  
\* See notes 7 and 8.

598 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

Richmond Light and Railroad Company  
Miscellaneous Investments<sup>10</sup>

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
New Jersey and Staten Island Ferry Co.:				
6 per cent 20-year bonds, due 1916.... <sup>11</sup>	\$75,000 00	Sept., 1902	\$75,000 00	\$4,500 00
Capital stock .....	<sup>11</sup> 100,000 00	Sept., 1902	100,000 00	5,000 00
New York City corporate stock, 4¼%..	2,000 00	July, 1911	2,000 00	85 00
South Shore Amusement Co., stock.... <sup>12</sup>	10,000 00	July, 1908	10,000 00	450 00
Southfield Beach R. R. Co., stock..... <sup>11</sup>	127,500 00	Sept., 1902	127,500 00	.....
Total .....	\$314,500 00	—————	\$314,500 00	\$10,035 00

*Accounts Receivable from Associated Companies.*—Staten Island Midland Rail-  
way Company, \$15,644.97; Southfield Beach Railroad Company, \$82.43; New Jersey  
and Staten Island Ferry Company, \$976.37; total, \$16,703.77.

*Special Deposits.*—Coupon, \$47,140; deposit guaranteeing lighting contract with  
City of New York, \$2,441.30; deposited with Guaranty Trust Company of New York  
(available only for certain construction expenditures), \$954.08; total, \$50,535.38.

*Prepayments.*—Taxes, \$9,503.48; insurance, \$22,709.24; total, \$32,212.72.

Materials and Supplies

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Bituminous coal (short tons).....	3,038	\$3.39	\$10,293 55
Incandescent lamps, carbon.....	9,175	.151	1,385 43
Incandescent lamps, tungsten.....	17,938	.227	4,069 95
Incandescent lamps, other.....	4,953	1.131	5,601 84
Meters .....	25	—————	5,530 73
Heaters, fans, etc.....	41	—————	605 61
Poles .....	843	5.00	4,215 00
Crossarms .....	1,741	.55	957 55
Pins .....	4,000	.010	41 20
Brackets .....	1,579	.23	362 85
Insulators .....	5,801	.078	453 06
Copper wire and cables (pounds).....	59,130	.308	18,223 87
Iron guy and suspension wire (feet).....	78,225	.029	2,099 36
Duplex wire (feet).....	38,504	.052	2,002 21
Pipe fittings .....	5,004	1.320	6,605 28
Cement (bags) .....	1,207	.520	627 64
Hardware .....	—————	—————	3,283 41
Line material .....	—————	—————	10,138 90
Automobile supplies .....	—————	—————	590 61
Boiler and engine room supplies.....	—————	—————	3,728 54
Merchandise .....	—————	—————	6,341 45
Electrical equipment repairs.....	—————	—————	2,425 40
Tools .....	—————	—————	1,233 03

<sup>10</sup>All of respondent's investments are mortgaged or bound, except stock of the  
South Shore Amusement Company.

<sup>11</sup>These securities were acquired at the time of the reorganization of the com-  
pany and are included in the general take-over.

<sup>12</sup>Received in exchange for \$28,500 of stocks and bonds of South Beach Amuse-  
ment Company, predecessor of South Shore Amusement Company, the latter being a  
reorganization of the former company. The book cost was correspondingly reduced  
in 1908 by charging \$16,250 to Surplus.

Richmond Light and Railroad Company  
Materials and Supplies — Concluded

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Wiring devices .....	_____	_____	\$551 63
Miscellaneous .....	_____	_____	5,748 21
Total electric department.....	_____	_____	\$97,116 31
Total railroad department.....	_____	_____	33,060 48
Grand total .....	_____	_____	\$130,176 79

*Suspense.*— Loss on New York Investment and Improvement Co. stock in process of amortization, \$46,000; overhead expenses on power house improvements, \$9,380.88; reorganization expense, \$60; legal expenses,<sup>12</sup> \$20,401.19; total, \$75,842.07.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	First collateral trust mortgage bonds
Nominal date of issue.....	_____	Aug. 21, 1902
Date of maturity.....	_____	July 1, 1952
Interest rate and dates.....	_____	4%, J. and J.
Denominations .....	1 share=\$100 00	\$1,000 00
Authorized by company.....	\$3,000,000 00	2,500,000 00
By public authority.....	8,000,000 00	N. R.
Only nominally issued.....	128,250 00	300,000 00
Held free .....	500 00	.....
Pledged or otherwise subject to lien.....	<sup>14</sup> 127,750 00	<sup>14</sup> 300,000 00
Actually issued prior to year.....	2,871,750 00	2,200,000 00
Property consideration .....	( <sup>15</sup> )	( <sup>15</sup> )
Amount actually outstanding.....	<sup>16</sup> 2,871,750 00	2,200,000 00
Interest accrued and dividends declared.....	.....	88,000 00
Interest charged to income.....	_____	88,000 00
Interest and dividends paid.....	.....	86,840 00
Interest matured and unpaid.....	_____	47,140 00
Market price .....	Unknown	Unlisted
Trustees under mortgage.....	_____	Guaranty Trust Co. of New York

*Bills Owing to Associated Companies.*— Staten Island Midland Railway Co., 6 per cent due on demand, \$20,000; interest accrued and paid during year, \$1,200. Six months' note (issued April 16, 1915, and renewed successively until October 16, 1916), \$7,500, paid during year; interest accrued and paid, \$262.50.

*Miscellaneous Bills Payable.*<sup>17</sup>— Due on demand: H. H. Rogers Estate, \$443,000; interest at 6 per cent, accrued during year, \$26,580. Due on time, interest at 6 per cent: H. H. Rogers Estate, \$285,700; Guaranty Trust Co., \$289,300; interest on both items accrued during year, \$28,649.20; paid, \$25,528.21.

*Consumers' Deposits.*—Amount at beginning of year, \$14,283.92; added during year, \$9,410; refunded by cash in whole or in part, \$4,187.60; refunded by credits to customers' accounts, \$202; balance at close of year, \$19,304.32; interest accrued and paid, \$254.65. For number of deposits, see Table XL.

<sup>12</sup> Incurred in connection with the tax and paving settlement and with the proposed reorganizations and consolidation of companies.  
<sup>14</sup> Pledged with estate of H. H. Rogers to secure demand notes.  
<sup>15</sup> Exchanged for sundry assets in general take-over.  
<sup>16</sup> Includes voting trust certificates, \$234,550, which have never been exchanged for stock certificates. They are without voting power, as the trusteeship has expired.  
<sup>17</sup> See note 2, page 593.

## 600 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## Richmond Light and Railroad Company

**Miscellaneous Accounts Payable.**—Unclaimed wages, \$189.28; advances by customers for services, \$5,182.18; other accounts payable, \$199,617.40; total, \$204,988.81.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Other Unfunded Debt.**—Wages accrued, \$5,940.47; rents accrued, \$750; employees' supplies deposit, \$845.75; unused tickets, railroad department, \$1,407.62; total, \$8,943.84.

## Reserves

	Credit balance at beginning of year	Credits during year	Debits during year	Credit balance at close of year
Accrued amortization of capital:				
Lighting department .....	\$115,539 10	\$121,740 40	\$147,301 78	\$89,977 72
Railroad department .....	20,269 27	15,173 88	.....	35,443 15
Depreciation of electrolytic system (railroad department) ..	.....	520 54	.....	520 54
Income tax .....	<sup>18</sup> 92 55	291 97	153 33	231 19
Injuries and damages (railroad department) .....	5,762 90	11,880 14	9,852 33	7,790 71
Excess premiums on compensation and liability insurance..	7,557 42	6,689 33	12,632 75	1,614 00

Suspense credit balance: Salvage on equipment, Railroad department, the retirement of which is not yet complete, \$4,342.99.

## INCOME STATEMENT

Operating revenues — sales of electric current:	Kw. hours delivered	Rate or average price (cents)	Net amount for year	Increase or (D) decrease
Municipal street lighting — arc.	.....	.....	Dr. \$12 60	D \$23,339 15
Municipal street lighting — incandescent .....	1,692,140	9.56	159,738 61	19,313 05
Lighting municipal buildings...	320,532	9.50	30,185 87	D 6,075 43
Municipal heat and power.....	99,693	5.00	4,984 65	D 438 19
Miscellaneous electric revenue, municipal .....	1,757	9.99	175 56	D 861 74
Commercial flat rate lighting...	14,121	10.00	1,409 96	D 127 72
Commercial metered lighting...	2,567,368	9.96	245,928 10	28,945 86
Commercial metered power.....	1,051,405	4.75	47,082 88	20,140 56
Total sales .....	5,747,016	.....	\$489,493 03	\$47,516 32
Miscellaneous revenues: Electric merchandise and jobbing revenue, <sup>19</sup> \$8,814.99; other miscellaneous revenue, \$1,174.48 .....			9,989 47	5,275 18
Total operating revenues.....			\$499,482 50	\$52,891 50
Operating expenses:		Cents per kw. hour <sup>20</sup>		
Power plant labor.....		.20	\$43,320 89	\$3,650 50
Fuel for power.....		.46	97,852 69	17,497 82

<sup>18</sup> Carried as a tax accrual in 1915.

<sup>19</sup> Receipts from sale of merchandise and from jobbing, \$35,435.10, less cost of materials sold, \$26,620.11.

<sup>20</sup> Ratios for production expenses — gross and preceding items based on 21,361,509 kw. hrs. generated; those for production expenses — net and following items on 5,747,016 kw. hrs. sold to the public.



# ABSTRACTS OF COMPANY RETURNS

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## Richmond Light and Railroad Company

### INCOME STATEMENT—Concluded

	Cents per kw. hour <sup>20</sup>	Net amount for year	Increase or (D) decrease
<b>Operating expenses—Concluded:</b>			
Station supplies and expenses.....	.03	\$6,172 73	D \$1,826 83
Repairs .....	.10	21,261 12	639 31
Production expenses—gross .....	.79	\$168,607 43	<sup>21</sup> \$19,961 10
Deduct charges to railroad department, \$45,- 777.19; Staten Island Midland Railway Co., \$48,657.67 .....		Cr. 94,434 86	19,967 57
Production expenses—net .....	1.29	\$74,172 57	D \$6 47
Transmission.....	.04	2,129 82	2,086 32
Distribution .....	.49	28,043 85	D 20,328 65
Commercial utilization .....	.02	1,072 64	D 1,692 00
Municipal street lighting.....	.37	21,119 80	D 7,394 20
Commercial administration .....	.20	11,493 74	7,334 87
Promotion of business.....	.08	4,796 69	D 639 46
General expenses (excluding amortization)...	.86	49,622 28	D 19,826 35
Total of foregoing.....	3.35	\$192,451 39	D \$40,466 44
General amortization (reserved).....	2.03	116,590 48	29,244 01
Total, including amortization .....	5.38	\$309,041 87	D \$11,222 48
Less amortization and general expenses charged to railroad department, \$20,250.35; Staten Island Midland Railway Co., \$21,309.93 .....		Cr. 41,560 28	D 5,180 97
Total .....	4.66	\$267,481 59	D \$6,041 46
Uncollectible revenues .....	.09	5,340 65	669 12
Tax accruals .....	.35	20,252 36	6,952 65
Miscellaneous rents .....	.01	668 52	156 12
Total of expenses, taxes, etc.....	5.11	\$293,743 11	\$1,736 43
Operating income from lighting department.....		\$205,739 39	\$51,155 07
Operating revenues—railroad .....		\$406,737 93	\$8,702 80
Revenue deductions—railroad .....		326,209 79	5,658 81
Operating income from railroad department.....		\$80,528 14	\$3,043 99
Operating income applicable to corporate property.....		\$286,267 53	\$54,199 06
Non-operating income: Rent of building at New Brighton, \$2,500; interest on bank balances, \$4,714.59; on investments, \$4,585; dividends, \$5,450; total, \$17,249.59; less non-operat- ing taxes, \$928.86.....		16,320 73	3,894 16
Gross corporate income.....		\$302,588 26	\$58,093 22
Deductions from gross corporate income: Interest on funded debt, \$88,000; on accounts payable, \$210.33; on loans from associated companies, \$1,462.50; on other loans, \$55,583.09; on consumers' deposits, \$254.65; income tax on bond interest assumed by the company, \$520.....		146,030 62	16,055 92
Net corporate income.....		\$156,557 64	\$42,037 30

<sup>20</sup> See note 20 on preceding page.

<sup>21</sup> Constituent items shown above were computed by the Bureau of Statistics and Accounts.

## Richmond Light and Railroad Company

	CORPORATE DEFICIT	Amount
Deficit December 31, 1915.....		\$342,902 51
Expenses elsewhere unprovided for (donations).....		632 01
Old poles abandoned.....		169 60
Cost of removal.....		1,997 68
Amortization of New York Investment and Improvement Co. stock....		28,000 00
Amortization of electrolytic system.....		260 27
Paving retired .....		25,237 60
Amortization of intangible capital — lighting department.....		5,149 92
Bad debts written off.....		199 94
Amount received from New Jersey & Staten Island Ferry Co., credited to Surplus or Deficit account in 1915 in error.....		10,000 00
Operating expenses of prior period — lighting department.....		<sup>a</sup> 17,700 14
Operating expenses of prior period — railroad department.....		408 00
Cost of repaving in prior period.....		14,264 98
Insurance adjustments .....		3,470 77
Taxes for prior periods.....		90,060 16
Other adjustments .....		250 79
Total .....		\$540,704 87
Credit balance for year, transferred from income.....	\$156,557 64	
Adjustment of Poles and fixtures and Distribution system — overhead accounts to agree with actual field survey of work done in prior fiscal period.....		7,260 00
Interest charged in error, prior period.....		2,048 32
Operating expenses, lighting department, prior period...		2,517 62
Vouchers payable written off.....		581 97
Minor items .....		35 00
Total .....		169,000 55
Deficit December 31, 1916.....		<u>\$371,703 82</u>

*Power Transferred to Associated Companies.*— Staten Island Midland Railway Co., 5,486,887 kw. hours at average price of 1.2 cents per kw. hr., \$66,027.54; Railroad department of respondent company, 5,196,263 kw. hrs. [of this, 61,002 kw. hrs. was used by the Southfield Beach Railroad Company] at average price of 1.3 cents per kw. hr., \$69,967.60; total, \$135,995.14, credited to operating expenses, of which \$94,434.86 was credited to production expenses and \$41,560.28 to expenses and general amortization.

*Municipal Street Lighting.*— 4,583 incandescent gas filled lamps of 100 c. p. at \$28 per annum; 509 incandescent gas filled lamps of 250 c. p. at \$60 per annum; 71 incandescent lamps of 200 watts at \$60 per annum; total consumption, 1,692,140 kw. hrs.; total revenue, \$159,738.61. Lamps burning on an all night schedule of 3,980 lamp hours per year.

*Operating Expenses.*— For details, see Table XXXVI-B.

*Depreciation.*— The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses.

<sup>a</sup> Includes cost of removal of fixed capital, \$2,228.33, and cost of repairs, \$23.74. See notes 7 and 8, page 597.

Richmond Light and Railroad Company

Amounts charged to this account should be concurrently credited to "Accrued amortization of capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 17, 1918, this company submitted to the Commission a rule of depreciation which provides for setting aside [or expending] each year out of the earnings of the lighting department the sum of \$165,487.39 (for depreciation of plant, \$79,968.49; for depreciation of distribution system, \$80,369; for intangible capital, \$5,149.90). [This rule, as far as it applies to the amortization of intangible capital, was disapproved by the Commission and therefore \$5,149.92 has been charged to surplus.]

Taxes

CLASS OF TAX	Amount of levy	Charged to income <sup>22</sup>	Amount paid	Due and unpaid
Land .....	<sup>24</sup> \$2,203 48	<sup>25</sup> \$3,662 35	\$17,788 73	.....
Improvements on land.....	<sup>24</sup> 6,316 52			
Corporate real property .....	1,985 16	2,056 83	4,124 89	.....
Special franchise .....	18,957 00	21,005 53	32,431 67	.....
Personal property .....	319 50	332 63	319 50	.....
Local franchise, railroad.....	1,018 49	.....	9,503 48	.....
Gross earnings, State:				
Lighting .....	2,224 85	6,559 29	6,300 35	.....
Railroad .....	4,075 50			
Federal income .....	1,361 34	1,417 29	1,361 34	.....
Federal, stamp .....	.....	.....	134 86	.....
Federal, capital stock.....	.....	10 00	.....	.....
<b>Total .....</b>	<b>\$33,461 84</b>	<b><sup>26</sup> \$40,043 42</b>	<b><sup>27</sup> \$71,964 82</b>	<b>.....</b>

**Uncollectible Bills.**—Number of uncollectible accounts, 42; amount, \$5,735.53. Deposits applied thereto: number, 41; amount, \$209.60; recoveries, \$185.28; net amount charged to uncollectible bills, \$5,340.65. Amount of uncollectible bills on which above 41 deposits were held, \$415.60.

MISCELLANEOUS INFORMATION

**Power Plant.**—Generating station located at Livingston, Staten Island, kw. capacity, 6,700. For number of units and capacity in service at close of year, see Table XV.

**Circuits, Poles and Line Transformers.**—See Table XVI.

**Services.**—See Table XVII.

**Meters.**—Number at beginning of year, 7,166; bought during year, 1,864; condemned, lost or destroyed during year, 13; number at close of year, 8,517; whereof, in use, 7,348; in company's service, 11; in repair shop, 45; in stock, 1,113. For details, see Tables XVIII and XIX.

**Electric Current Generated and Sold (kw. hrs.).**—Generated, D. C., 50,449; A. C., 21,311,060; used at generating station, 2,258,471; net output from generating station, 19,103,038; sold at switchboard, 5,486,687; used by respondent, 135,809; sold for municipal street lighting, 1,692,140; metered on consumers' premises, 4,054,876; supplied to railroad department, 5,196,263; supplied for franchise requirements, 80,675; unaccounted for, 2,456,588. (For additional details, see

<sup>22</sup> Personal property, special franchise, and federal taxes are borne equally by the lighting and railroad departments. Other taxes are charged according to the use of the property taxed.

<sup>24</sup> Includes non-operating taxes: land, \$213; improvements, \$232.17.

<sup>25</sup> In addition, \$928.86 was charged to non-operating revenue deductions.

<sup>26</sup> In addition, \$966.56 tax on viaduct property for 1915 was charged to Surplus or deficit account.

<sup>27</sup> For details of tax and paving settlement, see *Addendum*.

**Richmond Light and Railroad Company**

**Table XXI, Electric current generated and fuel consumed; Table XXIII, Source and disposition of electric current; Table XXIV, Consumption of electric current.)**

**Load Data.**—Maximum load, 5,570 kws. on December 18, 1916. (See also Table XXII, Variation of output and of load.) Connected load, 17,399 kws. (For details, see Table XX.)

**Accidents.**—See Tables XXVII–XXIX.

**Employees and Wages.**—Number of salaried officers, 3; total compensation during the year, \$31,573.61; number of employees, second week in December, full time, 190; total compensation paid to officers and employees during the year, \$211,305.26. (See Tables XXX–XXXIV.)

**Officers.**—President, C. W. Huntington; Vice-President, R. L. Rand; Secretary, Treasurer and Auditor, J. E. Phillips; General Purchasing Agent, J. J. Matheson; Chief Engineer, W. H. Rudisill; General Counsel, B. G. Eadie.

**Directors.**—C. W. Huntington, R. L. Rand, A. J. Hemphill, F. Bull, Jno. W. Sterling.

**Main Business Office.**—Terminal Building, New Brighton, N. Y.

Report verified by J. E. Phillips, Treasurer, April 26, 1917.

**ADDENDUM****ANALYSIS OF TAX AND PAVING SETTLEMENT**

Items:	Amount
Special franchise .....	\$171,949 76
Corporate real property.....	11,326 32
Real estate .....	63,735 32
Interest on real estate taxes.....	28,736 99
Gross earnings .....	43,358 93
Paving claims .....	80,816 58
Water rents .....	76 05
<b>Total .....</b>	<b>\$400,000 00</b>

**Apportionment of foregoing:****Richmond Light and Railroad Co.**

Special franchise .....	\$120,466 21
Corporate real property.....	3,391 68
Real estate .....	63,735 32
Interest on real estate taxes.....	28,736 99
Gross earnings .....	32,466 22
Paving claims .....	51,538 56
Water rents .....	76 05
	<b>\$306,411 03</b>

**Staten Island Midland Railway Co.**

Special franchise .....	\$45,483 55
Corporate real property.....	7,934 64
Gross earnings .....	10,892 76
Paving claims .....	29,278 02
	<b>93,588 97</b>

**Total .....** **\$400,000 00**

**Analysis of respondent's charges on the basis of the foregoing settlement:**

Vouchers payable charged for tax and paving claims audited but not previously paid .....	\$47,120 05
Transferred from Taxes accrued.....	124,239 10
Charged to Staten Island Midland Railway Co.....	93,017 14

\* Includes charges to railroad department, \$23,875.66; other railroad and ferry companies, \$22,599.80.

Richmond Light and Railroad Company  
ADDENDUM—Concluded

ANALYSIS OF TAX AND PAVING SETTLEMENT—Concluded

Analysis of respondent's charges on the basis of the foregoing settlement—Concluded:	Amount
Charged to <i>Corporate deficit</i> for repairs to paving in prior period.	\$14,264 08
Charged to <i>Corporate deficit</i> for taxes and interest thereon applicable to prior years.....	89,093 60
Charged to <i>Fixed capital</i> for new paving installed.....	32,265 13
Total of charges.....	\$400,000 00
Staten Island Midland Railway Co. settlement:	
Proportion chargeable to Staten Island Midland Railway Co. as shown .....	\$98,588 07
Amount actually charged as shown.....	93,017 14
Remainder due respondent to be adjusted in 1917.....	\$571 93

RIVERSIDE LIGHT AND POWER COMPANY

*History.*—Incorporated April 8, 1911 [under the Transportation Corporations Law. On February 14, 1912, the company secured from the Board of Estimate of the City of New York a franchise for a term of fourteen years, with the privilege of renewal for a further period of ten years. This franchise gives the company the right to supply electricity in the territory bounded by 120th street, 134th street, Twelfth avenue and N. Y. C. & H. R. R. Company's tracks. At the close of the year the company was operating only in the section 130th to 132d streets, inclusive, from tracks of N. Y. C. & H. R. R. Company to Twelfth avenue. It does not generate its current, but receives same under a verbal agreement from the Riverside Cold Storage Company].<sup>1</sup>

*Stockholders and Members.*—[Total voting power of all members, 50, each holder of \$100 par value having one vote.] Number of stockholders, December 31, 1916, 3, all residents of New York State. Shares of stock owned at close of year, by Joseph Conron, 24½; John E. Conron, 24½; Charles F. Kelley, 1.

*Important Changes during the Year.*—None.

BALANCE SHEET

December 31, 1915:	ASSETS SIDE	December 31, 1916	Increase or (D) decrease <sup>2</sup>
\$880 00	Cost of plant and equipment.....	\$880 00	.....
44 80	Materials and supplies.....	44 80	.....
3 75	Accounts receivable .....	3 75	.....
4,795 07	Franchise <sup>3</sup> .....	4,795 07	.....
500 00	Investments <sup>4</sup> .....	500 00	.....
2,030 94	Deficit at close of year.....	2,106 96	\$166 02
\$8,254 56	Total .....	\$8,420 58	\$166 02

<sup>1</sup> From annual report of respondent for 1913.  
<sup>2</sup> From report of respondent for 1915.  
<sup>3</sup> Computed by the Bureau of Statistics.  
<sup>4</sup> Initial payment to the City of New York for the franchise, \$500; attorney fees, \$2,500; advertising, \$1,705.65; organization expenses, \$89.42.  
<sup>5</sup> [New York City corporate bond, acquired March, 1912; interest 4½ per cent; due 1957, amount, \$500; income accrued during the year, \$22.50. This bond is deposited with the Comptroller as security for performance of franchise requirements. From respondent's report for 1913.]

## Riverside Light and Power Company

## BALANCE SHEET — Concluded

December 31, 1915 <sup>1</sup>	LIABILITIES SIDE	December 31, 1916	Increase or (D) decrease <sup>2</sup>
\$3,194 56	Accounts payable .....	\$3,860 58	\$166 02
60 00	Reserve [for depreciation of fixtures]	60 00	.....
5,000 00	Common stock .....	5,000 00	.....
<u>\$8,254 56</u>	<u>Total .....</u>	<u>\$8,420 58</u>	<u>\$166 02</u>

**Common Stock.**—Date of nominal issue, April 8, 1911; amount, 50 shares of \$100 par value per share; cash actually realized, \$5,000; no dividends declared or paid during the year.

## INCOME STATEMENT

	Net amount for year	Increase or (D) decrease <sup>3</sup>
<b>Operating revenues:</b>		
Commercial metered lighting at 8½ cents per kw. hr.	\$2,770 87	D \$126 17
Commercial metered power at 8½ cents per kw. hr..	38 45	3 61
Commercial flat rate power at \$3.50 per month.....	42 00	.....
<b>Total operating revenues.....</b>	<b>\$2,846 32</b>	<b>D \$122 56</b>
<b>Operating expenses:</b>		
Electric current purchased (from Riverside Cold Storage Co.) <sup>4</sup> .....	\$1,500 00	.....
Wages .....	1,200 00	.....
Attorney fees .....	107 50	\$107 50
Distribution expenses .....	40	40
<b>Total operating expenses.....</b>	<b>\$2,807 90</b>	<b>\$107 90</b>
<b>Taxes .....</b>	<b>226 94</b>	<b>112 10</b>
<b>Total revenue deductions.....</b>	<b>\$3,034 84</b>	<b>\$220 00</b>
<b>Operating loss .....</b>	<b>\$188 52</b>	<b>\$342 56</b>
<b>Non-operating income: [Interest on New York City bond] .....</b>	<b>22 50</b>	<b>.....</b>
<b>Corporate loss .....</b>	<b>\$166 02</b>	<b>\$342 56</b>
<b>Deficit December 31, 1915.....</b>	<b>2,030 94</b>	
<b>Deficit, December 31, 1916.....</b>	<b>\$2,196 96</b>	

## MISCELLANEOUS INFORMATION

**Power Plant Equipment, Etc.**—None; the company does not generate current.

**Transmission and Distribution System.**—Underground feeders or mains, 599 feet; wires, about 1,200 feet; services, 585 feet.

**Electric Current Bought and Sold.**—[“Respondent has a verbal agreement to receive current from the Riverside Cold Storage Company based on present consumption of respondent's consumers; kw. hrs. received not known, as respondent has no meters at generating station.”]<sup>5</sup> Sold, 33,214.7 kw. hrs.

**Employees and Wages.**—Number of general officers, 3; compensation during year, none; number of all other employees, part time,<sup>6</sup> 2; total compensation, \$1,200.

**Officers.**—President, Joseph Conron; Vice-President, Charles F. Kelley; Secretary and Treasurer, John E. Conron.

**Directors.**—Joseph Conron, John E. Conron, Charles F. Kelley.

**Main Business Office.**—40 Tenth avenue, New York City.

Report verified by Joseph Conron, President, April 11, 1917.

<sup>1</sup> See note 3 on preceding page.

<sup>2</sup> Not metered. [In 1913 the cost was \$3,600; in 1914 it was \$1,800; in 1915, \$1,500.]

<sup>3</sup> [“These are part-time employees in the sense that they do not devote their entire time to the business of the respondent.” From 1913 Report.]

<sup>4</sup> From 1913 returns.

THE STANDARD GAS LIGHT COMPANY OF THE CITY OF NEW YORK

*History.*—Organized March 2, 1886, under chapter 248, Laws of 1886. The company supplies water gas in the Boroughs of Manhattan and The Bronx, having commenced supplying gas on May 11, 1888.

Stock control of the company was acquired in May, 1905, by the Consolidated Gas Company of New York, which is reported by the respondent to be the holder of record of 40,270 shares of preferred stock out of a total of 42,957 shares outstanding, and 46,795 shares of common stock out of a total of 49,857 shares outstanding.<sup>1</sup>

*Stockholders and Members.*—Total voting power of all members, 92,814, each holder of \$100 par value of stock having one vote. Total number of stockholders, December 19, 1916, 137, of whom 111, having 92,277 votes, resided in New York State. Votes cast at last general meeting, May 10, 1916, 90,866, of which L. B. Gawtry cast 87,065 for the Consolidated Gas Company, W. P. Hardenbergh and Benjamin Whiteley for proxy committee for other members, 3,801.

*Important Changes during the Year.*—The company reports no important changes during the year. No additional powers or franchises were acquired.

BALANCE SHEET

December 31, 1915		December 31, 1916	Increase or (D) decrease
	ASSETS SIDE		
\$302,847 22	Cash .....	\$312,672 64	\$9,825 42
8,061 05	Accounts receivable from City of New York (for gas).....	7,869 98	D 691 07
73,464 19	Consumers' accounts receivable.....	80,648 57	7,184 38
57,280 71	Accounts receivable from associated companies .....	59,784 98	2,504 27
102,654 74	Other accounts receivable.....	* 128,967 52	26,312 78
78 99	Interest and dividends receivable from Municipal Lighting Company, Inc..	78 77	D 22
400 96	Prepayments—Insurance .....	933 33	532 37
75,160 64	Materials and supplies.....	112,794 13	37,633 40
7,900 00	Stocks of associated companies.....	7,900 00	.....
121,555 77	Other investment securities <sup>2</sup> .....	126,304 02	4,748 25
11,753,582 26	"Fixed capital, Dec. 31, 1908".....	11,695,087 46	D 58,494 80
1,648,102 03	Fixed capital installed since 1908....	1,725,318 98	77,216 90
13,491,684 29	Total fixed capital (without deduction of depreciation).....	13,420,406 39	18,722 10
15,500 00	Temporary advances to associated companies .....	15,500 00	.....
115,530 35	Accrued amortization of capital <sup>3</sup> ....	115,530 35	.....
11,998 86	Other suspense .....	8,505 58	D 3,493 28
<u>\$14,294,117 77</u>	<u>Total .....</u>	<u>\$14,397,396 26</u>	<u>\$103,278 49</u>

<sup>1</sup> [The Consolidated Gas Co. reports in addition ownership of 691 shares of preferred stock and 1,167 shares of common stock, representing certificates not in its own name.]

<sup>2</sup> Includes \$102,109.51 for charges for labor and material supplied from repair shop.

<sup>3</sup> Includes \$2,100 par value of the company's own preferred stock and \$30,000 par value of its common stock, reacquired and erroneously carried on the books as investments at actual money cost (\$2,100 for the preferred and \$20,900 for the common).

<sup>4</sup> Represents the excess of actual cost of repairs over estimated cost for the years 1909 to 1914, inclusive. Included by the company in Other suspense. See Depreciation.

## The Standard Gas Light Company of the City of New York

BALANCE SHEET — *Concluded*

December 31, 1915		December 31, 1916	Increase or (D) decrease
<b>LIABILITIES SIDE</b>			
\$84,399 95	Taxes accrued .....	\$96,745 86	\$12,345 91
140,741 37	Consumers' deposits .....	136,805 28	D 3,936 09
9,647 77	Accounts payable to associated com- panies .....	9,353 08	D 294 69
113,944 69	Miscellaneous accounts payable.....	\$ 131,129 67	17,184 98
213 20	Dividends declared .....	219 20	6 00
9,958 32	Interest accrued on funded debt.....	9,958 32	.....
12,263 35	Interest accrued on unfunded debt...	17,039 89	4,776 54
4,130 75	Other unfunded debt.....	960 38	D 3,170 37
1,195,000 00	First mortgage bonds.....	1,195,000 00	.....
2,670,336 60	Reserve for "Contingency" *.....	2,772,665 31	102,328 71
34,979 91	Reserve for renewals and replacements — plant withdrawn from service*..	43,382 97	8,403 06
78,280 18	Casualties and insurance reserve.....	83,023 38	4,748 25
4,295,700 00	Preferred stock † .....	4,295,700 00	.....
4,985,700 00	Common stock † .....	4,985,700 00	.....
9,281,400 00	Total stock .....	9,281,400 00	.....
23,000 00	Special surplus .....	23,000 00	.....
635,821 73	Corporate surplus .....	596,707 92	D 39,113 81
<u>\$14,294,117 77</u>	<b>Total .....</b>	<u>\$14,397,396 26</u>	<u>\$103,278 49</u>

Contingent Liabilities.— None.

## Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same — present value
Valuation as of June 30, 1916, filed by respondent:		
Real property outside streets and public places.....	\$7,702,863 00	\$7,580,247 00
Real property in streets — tangible.....	2,596,818 85	2,596,818 85
Intangible property, excluding franchises.....	.....	675,250 54
Tangible personal property.....	987,349 75	987,349 75
Assessed valuation for 1916 taxes:		
Real property outside streets and public places:		Amount
Land .....		\$1,818,600 00
Improvements .....		2,503,700 00
Real property (tangible and intangible) in streets.....		2,508,720 00
Tangible personal property.....		1,000,000 00

## DETAILS OF ASSETS AND LIABILITIES

## "Paid Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Real estate .....	\$1,927,078 46	.....	\$1,927,078 46
Leases and contracts.....	3,795,007 50	.....	3,795,007 50
Construction works .....	2,401,526 11	\$37,979 00	2,363,547 11
Mains .....	2,910,410 00	580 26	2,909,829 74
Services .....	325,163 38	14,075 49	311,087 89
Meters .....	342,513 44	2,828 07	339,685 37
Furniture and fixtures.....	6,707 86	32 17	6,675 19

\* Includes \$51,768.43 due consumers under 80-cent gas act (20-cent rebates).

† See Depreciation.

‡ See note 3 on preceding page.



# ABSTRACTS OF COMPANY RETURNS

609

## The Standard Gas Light Company of the City of New York

### DETAILS OF ASSETS AND LIABILITIES—Concluded

#### "Fixed Capital, December 31, 1908"—Concluded

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
Cocks and connections.....	\$7,077 79	\$413 23	\$6,664 56
Rental stoves .....	82,981 05	1,904 50	31,026 55
Tools and implements.....	3,410 39	682 08	2,728 31
Horses, carts and autos.....	1,261 48	.....	1,261 48
Badges .....	495 30	.....	495 30
<b>Total .....</b>	<b>\$11,753,582 26</b>	<b>\$58,494 80</b>	<b>\$11,695,087 46</b>

#### Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total book value to Dec. 31, 1916 *
	Additions and betterments	Renewals and replacements		
Land devoted to gas operations:				
Occupied by outside holder				
stations .....	.....	.....	.....	\$3,751 04
Other land .....	.....	.....	.....	182,051 35
General structures .....	\$13,088 84	.....	.....	694,902 79
General equipment .....	3,505 37	.....	.....	116,253 14
Works and station structures.	5,054 16	.....	.....	48,764 39
Holders .....	7,337 83	.....	.....	61,318 72
Furnaces, boilers and acces-				
sories .....	247 71	.....	.....	9,068 46
Steam engines .....	.....	.....	.....	407 92
Miscellaneous power plant				
Water gas sets and accessories	324 44	.....	.....	21,826 52
equipment.....	.....	.....	.....	2,597 80
Purification apparatus .....	13,081 86	.....	.....	27,791 46
Accessory equipment at works.	5,848 58	.....	.....	29,385 40
Trunk lines and mains.....	1,121 95	.....	.....	248,104 57
Gas services .....	5,512 03	.....	.....	34,780 68
Gas meters .....	1,363 88	.....	\$23 88	34,005 98
Gas meter installation—Cocks				
and connections .....	789 88	.....	.....	15,191 02
Gas engines and appliances..	18,376 34	.....	1,079 07	152,911 48
Gas tools and implements...	.....	.....	511 26	1,545 06
Other tangible gas capital...	544 30	.....	.....	38,190 64
Engineering and superintend-				
ence .....	2,684 78	.....	.....	2,684 78
Interest during construction.	Cr. 51 39	.....	.....	Cr. 215 42
<b>Total .....</b>	<b>\$78,830 56</b>	<b>.....</b>	<b>\$1,613 66</b>	<b>\$1,725,318 98</b>

\* Represents cash cost with exception of those items written down on a percentage basis.

# 610 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Standard Gas Light Company of the City of New York Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage recovered	Amount charged to renewals and replacements — plant withdrawn from service
Scrubbers .....	5	\$16,704 00	\$5,375 00	\$11,329 00
Station meter (drum).....	—	3,000 00	20 82	2,979 18
Holders .....	( <sup>9</sup> )	15,000 00	200 00	14,800 00
Street mains (feet).....	712	580 26	.....	580 26
Gas services .....	705	14,075 49	.....	14,075 49
Gas meters .....	531	2,851 40	89 40	2,762 00
Gas appliances .....	—	2,983 57	1,079 07	1,904 50
Cocks and connections.....	—	413 23	.....	413 23
Dumping board on 114th street dock	—	3,000 00	250 00	2,750 00
Blow down line.....	—	275 00	.....	275 00
Furniture and fixtures.....	—	32 17	.....	32 17
Miscellaneous tools .....	—	1,193 34	100 00	1,093 34
<b>Total .....</b>	<b>—</b>	<b>\$60,108 46</b>	<b>\$7,114 29</b>	<b>\$52,994 17</b>

**Miscellaneous Investments.**— Bond and mortgage on real estate, acquired December, 1912, actual money cost, \$25,634.46; par value and amount at which carried on books, \$25,000; income accrued during year, \$870.10. Insurance participation certificates, amount held at beginning of year, \$73,555.77; acquired during year, \$4,748.25; amount held at close of year, \$78,304.02; income accrued during year, \$2,349.12. Municipal Lighting Co., Inc., \$7,900 par value common stock, acquired May 25, 1915, actual cost and amount at which carried on books, \$7,900; no income accrued. Total book value of investments, \* \$111,204.02.

**Bills and Accounts Receivable from Associated Companies.**—Advances: Municipal Lighting Co., note payable on demand, \$15,500, interest at 6 per cent; accrued during year, \$930.00; received, \$851.23.

### Accounts receivable:

New Amsterdam Gas Co...	\$9,041 95	N. Y. & Queens County Gas Co. ....	\$351 01
Central Union Gas Co.....	14,436 23	Consolidated Gas Co. of N. Y. ....	24,342 83
Northern Union Gas Co...	4,438 22	Consolidated Telegraph and Electrical Subway Co...	1,180 79
Astoria Light, Heat & Power Co.....	1,320 40		
East River Gas Co.....	9 90		
N. Y. Mutual Gas Light Co.	2,145 96		
Westchester Lighting Co..	2,505 76		
Municipal Lighting Co., Inc.	11 93	<b>Total of bills and accounts receivable...</b>	<b>\$75,284 98</b>

### Materials and Supplies

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Boiler coal (long tons).....	73.21	\$2.81	\$205 50
Generator fuel (long tons).....	10,369.71	5.19	53,867 77
Gas oil (gallons).....	1,051,722	.03045	32,024 53
Iron oxide (bushels).....	6,135	.15	922 61
Breeze (pounds) .....	247,443	.0008	192 48

\* Represents three sections which were remodeled.

<sup>10</sup> [The difference of \$23,000 between this amount and that of \$134,204.02 reported in the balance sheet represents the company's own securities reacquired which should have been shown as deductions from stocks and bonds outstanding. See note 3, page 607.]

The Standard Gas Light Company of the City of New York

Materials and Supplies — Concluded

ITEM	On hand at close of year	Average cost per unit	Cost of quantity on hand at close of year
Water-gas tar (gallons).....	62,292	\$0.020	\$1,245 84
Shavings (bushels) .....	4,014	.026	103 91
Pipe and fittings — cast and wrought iron...	_____	_____	16,836 97
Gas appliances .....	_____	_____	7,394 12
Total .....	_____	_____	\$112,794 13

*Suspense.*—Advances awaiting final classification, \$3,820.48; expenses on boundary adjustment, 103d and 104th streets property, with City of New York, \$4,685.10; total, \$8,505.58.

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Preferred stock	Common stock	First mortgage bonds
Nominal date of issue.....	_____	_____	May 1, 1890
Date of maturity .....	_____	_____	May 1, 1930
Interest rate and dates.....	_____	_____	5%, M. & N.
Denominations .....	1 share = \$100	1 share = \$100	\$1,000 00
Authorized by company.....	<sup>11</sup> \$5,000,000 00	<sup>11</sup> \$5,000,000 00	\$1,500,000 00
By public authority.....	5,000,000 00	5,000,000 00	1,500,000 00
Only nominally issued.....	704,300 00	.....	.....
Actually issued, prior to year.....	4,295,700 00	5,000,000 00	1,500,000 00
Cash and property consideration.	( <sup>12</sup> )	( <sup>12</sup> )	( <sup>12</sup> )
Reacquired and retired.....	.....	.....	265,000 00
Reacquired and held alive.....	( <sup>14</sup> )	<sup>14</sup> 14,300 00	40,000 00
Held free .....	( <sup>14</sup> )	<sup>14</sup> 14,300 00	15,000 00
Pledged .....	.....	.....	<sup>15</sup> 25,000 00
Actually outstanding .....	<sup>14</sup> 4,295,700 00	<sup>14</sup> 4,985,700 00	1,195,000 00
Interest accrued and dividends de- clared .....	<sup>16</sup> 257,742 00	<sup>17</sup> 149,571 00	<sup>18</sup> 59,750 00
Interest charged to income.....	_____	_____	59,750 00
Interest and dividends paid.....	257,736 00	149,571 00	59,750 00
Interest and dividends not due....	.....	.....	9,958 32
Interest and dividends matured and unpaid .....	219 20	.....	.....
Trustee under mortgage.....	_____	_____	Bankers' Trust Co.

Accounts Owing to Associated Companies.—

Central Union Gas Co.....	\$57 97	National Coke & Coal Co.....	\$829 10
Municipal Lighting Co., Inc...	257 03	New Amsterdam Gas Co.....	6,227 50
N. Y. Edison Co.....	551 05	N. Y. Mutual Gas Light Co....	695 56
Astoria Light, Heat & Power Co. ....	366 06	Total .....	\$9,353 08
East River Gas Co.....	363 51		

<sup>11</sup> By stockholders.

<sup>12</sup> A large portion of the respondent's capital stock was issued directly for its plant and property.

<sup>13</sup> Equivalent value in cash and property.

<sup>14</sup> \$2,100 par value of preferred and \$30,000 par value of common stock, reacquired during 1914, is reported by the company as actually outstanding.

<sup>15</sup> Treasury bonds to the amount of \$25,000 are pledged under trust agreement with Lincoln Trust Company.

<sup>16</sup> Includes \$126 on reacquired stock.

<sup>17</sup> Includes \$900 on reacquired stock.

<sup>18</sup> Does not include interest on reacquired bonds.

# 612 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Standard Gas Light Company of the City of New York

**Consumers' Deposits.**—At beginning of year, \$140,741.87; added during year, \$61,655.08; refunded, \$65,591.17 (by cash, \$58,859.93; by credit to consumers' accounts, \$6,731.24); balance at close of year, \$136,805.28; interest accrued and paid during year, \$7,808.62. For number of deposits, see Table XL.

**Miscellaneous Accounts Payable.**—Due consumers, account of 20 cent repayment, \$51,768.43; Standard Oil Co., \$39,044.24; unclaimed wages, \$45.01; miscellaneous items (under \$10,000), \$40,271.99; total, \$131,129.67.

**Taxes Accrued.**—See schedule supporting Income Statement.

**Other Unfunded Debt.**—Wages accrued, \$226.08; water accrued, \$734.30; total, \$960.38.

### Reserves

	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Accrued amortisation <sup>20</sup> ....	Dr. \$115,530 35	.....	.....	<sup>20</sup> Dr. \$115,530 35
Renewals and replacements —plant withdrawn from service <sup>20</sup> .....	34,979 91	\$61,397 23	\$52,994 17	43,382 97
Contingency <sup>20</sup> .....	2,670,336 60	102,328 71	.....	2,772,665 31
Insurance participation ....	73,555 77	4,748 25	.....	78,304 02
Employees' insurance .....	4,724 36	.....	.....	4,724 36

### INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease <sup>21</sup>
Operating revenues—Sales of gas:				
Lighting municipal buildings.....	10,170.6	\$0.75	\$7,627 92	\$503 63
Prepaid gas .....	232,453.3	.80	225,966 64	13,894 96
Commercial metered lighting.....	1,702,131.7	.80	1,361,619 39	26,697 29
Other gas corporations.....	51,813.6	.50	25,906 80	296 30
Total sales .....	2,046,574.2	—	\$1,621,120 75	\$51,392 78

#### Miscellaneous revenues:

Rent of gas appliances, \$63,922.69; gas merchandise and jobbing revenue, <sup>22</sup> \$6,193.73; joint gas rent revenue, <sup>23</sup> \$27,723.33; rent revenue, \$95,628.36; interest and discount, \$10,392.08 .....

202,965 19 7,515 68

Total operating revenues..... \$1,823,985 94 \$58,908 44

	Cents per M cu. ft. <sup>24</sup>		
Operating expenses:			
Gas making labor .....	2.64	\$56,933 06	\$5,219 41
Boiler fuel .....	1.78	23,341 57	5,193 15
Generator fuel .....	7.26	156,438 53	20,934 06
Water-gas oil .....	11.98	257,872 93	D 4,361 11

<sup>20</sup> Represents excess of actual cost of repairs over estimated cost during the years 1909 to 1914 inclusive. See *Depreciation*.

<sup>21</sup> See *Depreciation*.

<sup>22</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>23</sup> Receipts from sale of merchandise and from jobbing, \$22,596.18; less cost of materials sold, \$16,403.45.

<sup>24</sup> See *Joint Facilities*.

<sup>25</sup> Ratios for net cost of gas in holders and preceding items are based on 2,153,214 M cu. ft. made; those for total production expenses and following items, on 2,046,574 M cu. ft. sold, which includes 51,813 M cu. ft. sold to associated companies.

## The Standard Gas Light Company of the City of New York

## INCOME STATEMENT—Concluded

Operating expenses—Concluded:	Cents per M cu. ft. <sup>21</sup>	Net amount for year	Increase or (D) decrease <sup>22</sup>
Other supplies and expenses.....	1.70	\$36,579 24	D \$2,730 94
Repairs at works.....	1.50	32,279 97	4,497 64
Total works expense.....	26.86	\$578,445 90	\$28,307 21
Less residuals produced.....	2.28 <sup>23</sup>	Cr. 49,078 08	4,675 46
Net cost of gas in holder.....	24.58	\$529,367 82	<sup>24</sup> \$24,131 73
Deduct cost of gas made for Consolidated Gas Co. at 24.64c. average.....	—	Cr. 20,868 90	D 20,119 62
Add gas purchased from associated com- panies at 33.60c. average.....	—	45,493 82	D 16,374 93
Total production expenses.....	27.07	\$553,992 71	\$37,876 42
Transmission and distribution .....	11.51	235,560 73	19,129 80
Commercial administration .....	4.65	95,170 48	D 1,900 07
Promotion of business.....	1.93	39,438 66	D 1,137 28
General expenses (exclusive of depreciation)	4.71	<sup>25</sup> 96,450 31	D 3,734 03
Total of foregoing.....	49.87	\$1,020,612 89	\$40,194 34
Renewals and replacements—plant with- drawn from service (reserved) <sup>27</sup> .....	3.00	61,397 23	1,934 60
Total (including amortization) <sup>27</sup> .....	52.87	\$1,082,010 12	\$42,129 44
Uncollectible revenues .....	.18	3,688 94	D 433 13
Tax accruals .....	8.83	180,649 97	46,043 42
Joint facility rents <sup>28</sup> .....	.56	11,452 06	11,452 06
Total of expenses, taxes, etc.....	62.44	\$1,277,801 09	\$39,141 80
Operating income applicable to corporate property.....		\$546,124 35	D \$40,233 36
Non-operating income: Interest on real estate mortgage, \$870.10; on advances to Municipal Lighting Co., \$930; dividends, <sup>29</sup> \$1,026; less non-operating taxes, \$92.22.....		2,733 83	323 52
Gross corporate income.....		\$548,918 73	D \$39,910 84
Deductions from gross income: Interest accrued on funded debt, \$59,750; on taxes, \$4,776.54; on consumers' deposits, \$7,808.62 .....		72,330 16	D 7,439 26
Net corporate income (corrected) <sup>30</sup> .....		\$476,588 57	D \$32,421 50
[Appropriations of net corporate income: "Contingency" reserve, \$102,323.71; "to employees for faithful and efficient services," \$3,702.12. See <i>Corporate Surplus.</i> ] <sup>31</sup>			

<sup>21</sup> See note 21 on preceding page.<sup>22</sup> See note 24 on preceding page.<sup>23</sup> A credit of \$5,754.80, representing water-gas tar used, shown by the company under "general expenses" as "duplicate charges" instead of as a credit to production, is here transferred.<sup>24</sup> Constituent items shown above were computed by the Bureau of Statistics and Accounts.<sup>25</sup> The company makes no charge to the operating expense account "general amortization." Instead it has included in operating expenses the unauthorized account "Renewals and replacements—plant withdrawn from service" for which concurrent credit is made to "Renewals and replacements—plant withdrawn from service" reserve. See *Depreciation*.<sup>26</sup> See *Joint Facilities*.<sup>27</sup> Dividends on company's reacquired stock improperly included in income account.<sup>28</sup> The company reports a net corporate income for the year of \$370,557.74. See note 31.<sup>29</sup> [These appropriations reported by the company as deductions from gross income are here transferred to corporate surplus in conformity with the accounting classification prescribed by the Commission, and net corporate income corrected accordingly.] See also *Depreciation*.

# 614 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Standard Gas Light Company of the City of New York

### CORPORATE SURPLUS

Surplus, December 31, 1915.....	\$635,821 73
Balance for year transferred from income (corrected).....	476,588 57
Refund of Pennsylvania state tax on coal.....	2,167 91
Final payment of interest from City of New York on municipal light- ing bills .....	3,053 60
Rent of 48-inch main under Harlem river for last quarter of 1915..	5,905 30
<b>Total .....</b>	<b>\$1,123,537 11</b>
Dividends declared, 6 per cent on \$4,295,700 preferred stock .....	\$257,742 00
Dividends declared, 8 per cent on \$4,985,700 common stock .....	149,571 00
Appropriation to "Contingency" reserve <sup>21</sup> .....	102,328 71
Appropriation to employees for faithful and efficient Services <sup>22</sup> .....	3,702 12
Amount credited to other system companies for use of facilities, etc., for last quarter of 1915.....	2,715 12
Amount deducted by City of New York in compromise agreement in settlement of gas bills for a period of years ending December 31, 1909.....	4,923 45
Reversal of charges against other system companies for the last quarter of 1915.....	3,800 00
Adjustment of coal shortage during the five years from 1911 to 1915 inclusive.....	1,763 62
Other adjustments .....	283 17
<b>Total deductions .....</b>	<b>526,829 19</b>
<b>Surplus, December 31, 1916.....</b>	<b>\$596,707 92</b>

### Intercompany Purchases, Sales, Etc.

<i>Sold</i>	Quantity M cu. ft.	Average price (cents) <sup>23</sup>	Credit to revenue	Charge or credit (Cr.) to expense
New Amsterdam Gas Co.....	46,768	50	\$23,384 00	.....
N. Y. Mutual Gas Light Co.....	5,045.6	50	2,522 80	.....
<b>Total .....</b>	<b>51,813.6</b>	<b>50</b>	<b>\$25,906 80</b>	<b>.....</b>
<i>Purchased</i>				
New Amsterdam Gas Co.....	38,144.7	50	.....	\$19,072 35
N. Y. Mutual Gas Light Co.....	7,266.9	50	.....	3,633 45
<b>Total .....</b>	<b>45,411.6</b>	<b>50</b>	<b>.....</b>	<b>\$22,705 80</b>
<i>Agency Agreement</i>				
Transferred from Consolidated Gas Co. ....	89,991.5	25.32	.....	\$22,788 02
Transferred to Consolidated Gas Co.	84,679.3	24.64	.....	Cr. 20,868 99

<sup>21</sup> See note 31 on preceding page.

<sup>22</sup> The first four items are based on a gross price of 80 cents with allowance for cost of distribution, 30 cents; the last two on cost of labor and materials plus 10 per cent commission.

**The Standard Gas Light Company of the City of New York**

**Joint Facilities and Arrangements.**<sup>24</sup>—Charged by New Amsterdam Gas Co. for manufacturing plant capacity, \$6,490.95; Consolidated Gas Co. for 48-inch connecting mains in Manhattan and The Bronx, \$574.10; East River Gas Co. for Astoria tunnel, \$3,400.44, Ravenswood tunnel, \$453.60, 48-inch and 60-inch mains, \$532.97; total of \$11,452.06 charged to Joint facility rents. Charged to Consolidated Gas Co. for 62d Street boiler and governor house, \$4,107.70; to Astoria Light, Heat & Power Co., \$14,468.12; New Amsterdam Gas Co., \$5,424.36 and Central Union Gas Co., \$3,728.65 for joint use of 48-inch main under Harlem river, total of \$27,728.83 credited to Joint gas rent revenue.

**Sale of Residuals and By-products.**—See Table IX.

**Operating Expenses.**—For details, see Table XXXV-B.

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization" which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued amortization of capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 9, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas" and a concurrent credit to "Accrued amortization of capital" of 16.2 cents per M cu. ft. of gas sold. The company's procedure, however, is in accordance neither with this rule nor with the requirements of the accounting order.

It charges an account "Renewals and replacements—plant withdrawn from service" with 3 cents per M cu. ft. of gas sold and also charges an account "Contingency" with 5 cents per M cu. ft. of gas sold. Capital retirements are charged to the reserve "Renewals and replacements—plant withdrawn from service" instead of to the prescribed reserve "Accrued amortization of capital." The balance in the company's reserve "Accrued amortization of capital" represents merely the excess of the actual cost of repairs over the estimated cost for the years 1909–1914, inclusive. The company has discontinued making any charges or credits to this reserve.

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electric corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electric companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

<sup>24</sup> [The accounting rules prescribed by the Commission define a joint facility as any plant or equipment maintained and (or) operated by one corporation for the common benefit of itself and another or others under an arrangement for sharing the expense, taxes, etc., on the basis of the relative amounts of benefit to the several participants. This company does not report any segregation of rents received or paid into the constituent elements of expense, taxes and profit, but credits rent received to Joint gas rent revenue and charges rents paid to Joint facility rents.]

616 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Standard Gas Light Company of the City of New York

Taxes				
CLASS OF TAX	Amount of levy	Charged to income	Amount paid <sup>a</sup>	Due and unpaid <sup>a</sup>
Lands .....	\$37,099 44	\$37,099 44	\$35,668 52	} \$12,098 50
Improvements on lands.....	51,116 28	51,116 28	50,629 83	
Corporate real property.....	10 20	10 20	10 10	.....
Special franchise .....	51,282 76	51,282 76	47,904 09	58,406 70
Personal property .....	20,400 00	20,400 00	20,400 00	.....
Gross earnings, State.....	9,319 47	9,319 47	8,981 15	.....
Excess dividends, State.....	1,042 98	1,042 98	1,042 98	.....
Federal income (estimated).....	10,378 84	10,378 84	2,435 36	.....
State inspectors' salaries.....	.....	.....	.....	5,812 51
Total operating* .....	\$180,649 97	\$180,649 97	\$167,072 08	\$76,347 71
Non-operating .....	92 22	92 22	21 57	.....
Total .....	\$180,742 19	\$180,742 19	\$167,093 65	\$76,347 71

**Uncollectible Bills.**— Number of uncollectible accounts, 1,310; amount, \$7,406.04. Deposits applied thereto: number, 531; amount, \$2,882; interest on deposits applied, \$163.52; recoveries, \$671.58; net amount charged to uncollectible bills, \$3,688.94. Amount of uncollectible bills on which above 531 deposits were held, \$2,882.

**Rent Revenues.**— The company reports rent revenues of \$95,628.86 credited to Other miscellaneous gas revenue. Of this \$31,030 was received from the Consolidated Gas Co. No detail of the remainder is shown.

**Rent Charges.**— Charged to Operating expenses: <sup>a</sup> Consolidated Gas Co., general offices, \$5,900; branch office, \$1,100; sundry owners, Harlem office, \$480; fitting shop, \$2,400; storage space, \$2,613.25; total, \$12,493.25.

MISCELLANEOUS INFORMATION

**Works and Holders.**— Water-gas sets, 7; total 24-hour capacity, 10,500 M cu. ft. (See Table II.) Gas holders, 7; total capacity, 11,880 M cu. ft. (See Table IV.) For auxiliary works apparatus, see Table III.

**Mains.**— No transmission pipe line. Distribution pipe line, length in feet, 1,070,394 (whereof in Manhattan, 1,034,407; in The Bronx, 35,987); laid during year, Manhattan, 68; taken up, Manhattan, 7 feet; disused and abandoned during year, Manhattan, 712 feet. (See Table V.)

**Services.**— Number available at close of year, 16,283; added during year, 322; removed or abandoned, 705; net decrease, 383. (See Table VI.)

**Meters.**— Number of consumers' meters in use at close of year (excluding 2,870 set but locked or cut out), 58,579; net increase during year, 1,387; number owned at close of year, 62,801; bought during year, 218; retired, 531; net decrease, 313. (See Tables VII and VIII.)

**Gas Made, Bought and Sold (cu. ft.).**— On hand at first of year, 5,585,000; made during year, 2,153,214,000; gas received—agency agreement, 89,991,500; gas purchased, 45,411,600; total available, 2,294,202,100. Supplied other companies—agency agreement, 84,679,300; sold to other companies, 51,813,600; sold to public, 1,994,760,600; used by company, 4,546,400; on hand at close of year, 7,435,000; unaccounted for, 150,967,200. (See Tables XI–XIII.)

<sup>a</sup> Discounts secured by prompt payment, \$1,302.68.  
<sup>a</sup> Exclusive of accrued interest on special franchise taxes, \$11,409.62; on real estate taxes, \$5,630.27.  
<sup>a</sup> [The items following include rents other than those for furnished offices and office rooms in office buildings heated and lighted by the landlord which are the only rents that should be included in operating expenses under the accounting rules of the Commission. The company states that hereafter it will show such rents as part of the cost of operation, not however made the general classification of "operating expenses" but in the specific account "miscellaneous rents."]



## ABSTRACTS OF C

### The Standard Gas Light Com

**Materials and Residuals.**—Gas oil was a contract made by the Consolidated Gas delivered during the year, 9,300,594 gallon consumed, see Table IX.

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**—Number of sal year, \$22,400; number of all other empl 290; part time, 10; total compensation 1 (See Tables XXX–XXXIV.)

**Officers.**—President, W. Greeley Hoyt Whiteley; Secretary, John E. Sanborn Assistant Secretary, Walter C. Phelps.

**Directors.**—Augustus V. Heely, Georg P. Hardenbergh, James McAlpin Pyle, W B. Cortelyou, W. Greeley Hoyt.

**Main Business Office.**—32–38 West 12 Report verified by W. Greeley Hoyt, 1

### THE UNITED ELECTRIC L

**History.**—Incorporated February 3, 1 poration Law of 1848 and amendments Electric Light and Power Company." 1 of New York, November 8, 1889, the 1 Light and Power Company."

Respondent supplies electric energy in

On June 19, 1902, respondent merge [incorporated February 4, 1881. It acqu Company of New York in 1890, and o through stock purchase, in 1892].<sup>1</sup> C Company was the holder of record of out of a total of 53,180 shares outstar

**Stockholders and Members.**—Total holder of \$100 par value of stock hav January 24, 1916, 24, all resident in N February 4, 1916, there were cast 5 51,139 in behalf of the Consolidated ( H. Church cast 260 in behalf of corj behalf of corporate members and 10 in 260; J. W. Lieb, 10, and W. R. Addick

**Important Changes during the Y**

President and appointed General M was elected Vice-President and reap branch office and show room was op tional powers or franchises were acqu

BALA

December 31,  
1915

	ASSETS \$1
\$941,875 30	Cash .....
46,031 37	Accounts receivable
	York (for electric
361,296 14	Consumers' account
130,981 75	Accounts receivable
	companies .....

<sup>1</sup> [See Annual Report of the Comm]

<sup>2</sup> [The Consolidated Gas Co. reports ing certificates not in its own name.

## The United Electric Light and Power Company

BALANCE SHEET—*Concluded*

December 31, 1915	ASSETS SIDE — <i>Concluded</i>	December 31, 1916	Increase or (D) decrease
* \$34,026 27	Other accounts receivable.....	\$69,854 15	\$35,827 88
45,034 24	Interest and dividends receivable....	16,708 38	D 28,325 86
* 1,750,000 00	Special deposit with the National City Company .....	2,250,000 00	500,000 00
573 53	Prepayments — insurance .....	357 53	D 216 00
347,136 43	Materials and supplies.....	556,062 36	208,925 93
1,048,264 50	Stocks of associated companies.....	1,048,264 50	.....
4,856 25	Funded debt of associated companies.	4,856 25	.....
125,000 00	Advances to associated companies...	90,000 00	D 35,000 00
80,517 97	Other investment securities.....	88,823 23	8,305 26
9,869,154 69	"Fixed Capital, Dec. 31, 1908".....	9,755,588 56	D 113,566 13
10,244,417 74	Fixed capital installed since 1908...	11,110,602 81	866,185 07
20,113,572 43	Total fixed capital (without de- duction of depreciation).....	20,866,191 37	752,618 94
<u>\$25,029,166 18</u>	<u>Total .....</u>	<u>\$25,844,825 60</u>	<u>\$815,659 42</u>
LIABILITIES SIDE			
\$372,913 06	Taxes accrued .....	\$120,288 73	D \$252,624 33
1,012,479 67	Bills payable — due Consolidated Gas Co. on demand.....	1,012,479 67	.....
109,190 00	Consumers' deposits .....	163,466 00	54,276 00
* 78,611 01	Accounts payable to associated com- panies .....	152,260 10	73,649 09
73,658 56	Miscellaneous accounts payable.....	66,404 82	D 7,253 74
1,203,300 00	Interest accrued on funded debt.....	1,203,300 00	.....
216,899 26	Interest accrued on unfunded debt*..	186,840 96	D 30,058 30
4,838,000 00	Mortgage bonds .....	4,838,000 00	.....
* 8,325,000 00	Construction advances owing to Con- solidated Gas Co.....	8,325,000 00	.....
Reserves:			
2,170,975 83	"Contingency" * .....	2,433,456 72	262,480 89
4,353 87	Renewals and replacements—plant withdrawn from service*.....	20,159 38	15,805 51
134,165 61	Accrued amortization of capital*..	134,165 61	.....
85,209 51	Casualties and insurance reserve..	86,343 23	1,133 72
1,642,238 03	Preferred stock .....	1,642,238 03	.....
3,676,195 71	Common stock .....	3,676,195 71	.....
1,085,976 06	Corporate surplus .....	1,784,226 64	698,250 58
<u>\$25,029,166 18</u>	<u>Total .....</u>	<u>\$25,844,825 60</u>	<u>\$815,659 42</u>

*Contingent Liabilities.*—Guarantee of \$275,000 of bonds of the Brush Electric Illuminating Co. of New York.

## Valuation of Property for Purposes of Taxation

Valuation as of June 30, 1916, filed by respondent:	Cost to reproduce new	Same — present value
Real property outside streets and public places.	\$13,263,129 71	\$13,263,129 71
Real property in streets — tangible.....	3,500,000 00	3,500,000 00
Intangible property, including franchises.....	.....	N. R.
Tangible personal property .....	4,357,924 77	4,357,924 77

\* The company shows as Special deposits an item of \$1,750,000 reported in 1915 as Other accounts receivable.

\* The company shows as Construction advances owing to associated companies an item of \$3,000,000 reported in 1905 as Accounts payable to associated companies.

\* Includes \$183,951.09 due Consolidated Gas Co. For details, see note 12 on page 622.

\* See Depreciation, page 626.

## The United Electric Light and Power Company

## Valuation of Property for Purposes of Taxation — Concluded

## Assessed valuation for 1916 taxes:

Real property outside streets and public places:	Amount
Land .....	\$323,000 00
Improvements .....	6,024,000 00
Real property (tangible and intangible) in streets.....	9,997,500 00
Corporate real property .....	543,000 00

## DETAILS OF ASSETS AND LIABILITIES

## "Fixed Capital, December 31, 1908"

	Book cost Dec. 31, 1915	Withdrawn during year	Book cost Dec. 31, 1916
146th street, real estate.....	\$30,500 00	.....	\$30,500 00
146th street, buildings.....	83,442 54	.....	83,442 54
146th street, apparatus.....	206,906 78	.....	206,906 78
Elizabeth street, apparatus.....	188,052 74	.....	188,052 74
Waterside, No. 1, apparatus.....	100,873 40	.....	100,873 40
West 24th street, apparatus.....	7,813 08	\$188 75	7,674 33
West 24th street, buildings.....	22,696 10	.....	22,696 10
Installations .....	1,297,950 24	27,702 61	1,270,247 63
Cable in ground .....	1,571,970 16	84,490 80	1,487,479 36
Subsidiaries .....	217,400 53	1,148 97	216,251 56
Patents, privileges, rights, good will, etc.	6,069,422 94	.....	6,069,422 94
Automobiles .....	6,758 85	.....	6,758 85
Tools .....	19,018 03	.....	19,018 03
Office furniture .....	12,337 84	85 00	12,252 84
Maps and instruments.....	33,987 91	.....	33,987 91
Miscellaneous .....	23 55	.....	23 55
<b>Total .....</b>	<b>\$9,869,154 69</b>	<b>\$118,566 13</b>	<b>\$9,755,588 56</b>

## Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Land devoted to electric operations:				
Occupied by generating stations .....	.....	.....	.....	\$486,850 16
Occupied by outside sub- stations .....	.....	.....	.....	48,353 49
Other land .....	.....	.....	.....	27,126 75
General structures .....	\$292 18	.....	.....	181,829 21
General equipment .....	3,096 18	.....	\$87 64	28,388 53
Power plant buildings.....	23,656 44	.....	36 03	2,194,881 24
Power plant artesian well. ....	.....	.....	.....	5,502 00
Furnaces, boilers and acces- sories .....	26,072 78	.....	.....	1,022,895 76
Steam engines (steam tur- bines) .....	32,202 67	.....	.....	594,064 12
Turbo-generators .....	20,145 58	.....	.....	525,283 61
Accessory electric power equipment .....	74,929 58	.....	2,862 14	778,468 72
Miscellaneous power plant equipment .....	11,467 03	.....	5 64	205,676 69
Substation buildings .....	10,615 56	.....	.....	239,194 88
Substation equipment .....	70,649 84	.....	10,470 06	663,249 49
Transmission system .....	153,970 68	.....	5,205 28	646,983 48
Distribution system, under- ground .....	273,513 54	.....	61,078 48	1,272,156 07

The United Electric Light and Power Company

Fixed Capital Installed since December 31, 1908 — Concluded

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
Line transformers and devices .....	\$121,780 50	.....	\$11,069 69	\$765,541 28
Electric services .....	70,653 44	.....	1,137 23	357,394 22
Electric meters .....	40,331 84	.....	26,149 37	369,153 13
Municipal street lighting system .....	21,097 37	.....	778 76	225,807 91
Commercial arc lamps.....	.....	.....	.....	86 59
Glower lamps .....	.....	.....	.....	263 47
Electric tools and imple- ments .....	287 09	.....	.....	4,866 48
Other tangible electric capital .....	35,123 25	.....	4,820 16	241,423 03
Taxes during construction. ....	.....	.....	.....	7,820 25
Interest during construction .....	.....	.....	.....	210,777 79
Miscellaneous construction expenditures .....	.....	.....	.....	12,113 86
Total .....	\$989,885 55	.....	\$123,700 48	\$11,110,602 21

*Betterments on Leasehold Properties.*— On property leased from Fred S. Myers, 520-522 West 24th street: Balance at beginning of year, \$52,771.80; installed during year, \$7,630.59; retired during year, \$698.84; balance at close of year, \$59,703.55.

Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired—estimated	Amount of salvage	Amount charged to renewals and replacements—plant withdrawn from service
Buildings, 201st street.....	—	\$36 08	\$36 03	.....
Substation equipment .....	—	8,994 99	8,994 99	.....
General structures, 147th street..	—	87 64	87 64	.....
Economizers .....	1	40 00	40 00	.....
201st street equipment.....	—	2,867 78	2,867 78	.....
Municipal street lighting system..	—	734 86	734 86	.....
Mazda units .....	75	701 89	701 89	.....
Shop equipment .....	—	54 94	54 94	.....
Transformers .....	155	33,777 04	15,130 99	\$18,646 05
Electric meters .....	3,007	31,819 62	28,997 72	2,821 90
Electric services .....	61	1,735 58	1,735 58	.....
Saw table .....	1	138 75	138 75	.....
Arc lamps .....	2	36 00	20 00	16 00
Automobiles .....	1	2,991 00	250 00	2,741 00
Sign .....	1	15 00	4 00	11 00
Office furniture .....	9	833 33	393 83	439 50
Cable (ft.) .....	420,310	152,078 16	74,173 16	77,905 00
Mazda units .....	75	324 00	239 30	84 70
Total .....	—	\$237,266 61	\$134,601 46	\$102,665 15
Less salvage on 2 400-kw. M. G. sets written off in 1912.....				4,000 00
Net charge to Renewals and replacements — plant withdrawn from service .....				\$98,665 15

<sup>1</sup> Consists of \$51,612.04 charged to material and \$82,989.42 sold for cash.

**The United Electric Light and Power Company**  
**Miscellaneous Investments<sup>a</sup>**

NAME OF ISSUING COMPANY AND SECURITY	Par value of amount held	Date of acquisition	Amount at which carried on books	Income accrued during year
<b>Stocks of associated companies:</b>				
Consolidated Tel. & Elec. Sub. Co. <sup>b</sup> .....	\$200,000 00	1899	\$50,000 00	.....
Brush Elec. Illum. Co. of N. Y. <sup>b</sup> .....	999,000 00	1890-1905	998,262 50	.....
Ball Electrical Illum. Co..	129,500 00	1890-1902	2 00	.....
<b>Funded debt of associated companies:</b>				
N. Y. Gas, Elec. L., H. & P. Co., 50 yr. bonds due 1949, int. at 4%, payable F. & A. ....	5,000 00	1901	4,856 25	\$200 00
<b>Advances to associated companies:</b>				
Brush Elec. Illum. Co. of N. Y. ....	—	—	90,000 00	6,362 46
<b>Other investments:</b>				
Westinghouse Elec. & Mfg. Co.—stock .....	2,250 00	1890-1908	2,480 00	135 00
Insurance participation ctf., 8% .....	—	1904-1916	86,843 23	4,981 44
<b>Total</b> .....	—	—	<b>\$1,231,943 98</b>	<b>\$11,628 90</b>

**Accounts Receivable from Associated Companies.**—N. Y. Gas, Elec. Light, Heat and Power Co., \$83.33; N. Y. and Queens Electric Co., \$23,529.82; Westchester Lighting Co., \$17,002.50; N. Y. Edison Co., \$90,793.15; Consolidated Gas Co., \$21.89; Consolidated Telegraph and Electrical Subway Co., \$2,500.84; total, \$133,981.53.

**Miscellaneous Accounts Receivable.**—From Charles I. Taylor, advance, \$17,500; sundry debtors for labor, materials, etc., \$52,354.15; total, \$69,854.15.

**Materials and Supplies**

ITEMS	On hand at close of year	Average cost per unit	Cost
Bituminous coal (long tons).....	3,810	\$3.390	\$12,913 49
Arc lamps (A. B., enclosed).....	210	14.014	2,943 00
Incandescent lamps, tungsten.....	111,858	.241	26,926 21
Incandescent lamps, other.....	25,714	.865	9,388 00
Motors (aggregate h. p., 81).....	27	69.224	1,869 05
Heaters, fans, etc.....	194	13.178	2,555 54
Poles .....	5	6.250	31 25
Insulators .....	84	.177	14 59
Copper wire and cables (pounds).....	18,292	.258	3,425 76
Copper wire and cables (feet).....	680,376	.301	205,024 76
Iron guy and suspension wire (feet).....	2,000	.010	19 36
Supplies loaned consumers.....	—	—	2,301 85
O. K. covers .....	7,912	.501	3,967 80
Meter blocks .....	841	1.942	1,638 19

<sup>a</sup> All held free with the exception of the stock of the Consolidated Telegraph and Electrical Subway Co., which is pledged with Consolidated Gas Co. and stock of the Brush Electric Illuminating Co. of N. Y., which is pledged with Union Trust Co. of N. Y., trustee.

<sup>b</sup> Pledged, see note 8.

622 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

The Central Electric Light and Power Company  
Materials and Supplies — Concluded

ITEMS	On hand at close of year	Average cost per unit	Cost
Switches .....	1,076	\$11.846	\$12,746 76
Searchlights .....	12	118.500	1,422 00
Rectifiers .....	6	309.330	1,856 00
Coils .....	79	14.000	1,106 00
Meter seals .....	37,300	.011	410 94
Merchandise .....	—	—	19,236 98
Miscellaneous .....	—	—	229,379 73
Reels .....	N. R.	N. R.	16,890 30
Total .....	—	—	\$556,062 36

Securities

PARTICULARS OF STOCK AND FUNDED DEBT	Common stock	Preferred stock	First mortgage bonds
Nominal date of issue.....	—	—	July 1, 1894
Date of maturity .....	—	—	July 1, 1924
Interest, rate and dates.....	—	—	5%, J. & J.
Denominations .....	1 share = \$100	1 share = \$100	\$1,000 00
Authorized by company .....	<sup>10</sup> \$3,697,100 00	<sup>10</sup> \$1,649,500 00	10,000,000 00
By public authority.....	3,697,100 00	1,649,500 00	4,848,000 00
Only nominally issued.....	10,654 29	7,011 97	247,000 00
Held free .....	10,654 29	7,011 97	247,000 00
Actually issued, prior to year..	3,686,445 71	1,642,488 03	4,848,000 00
Cash realized .....	( <sup>11</sup> )	( <sup>11</sup> )	( <sup>11</sup> )
Reacquired and held alive.....	10,250 00	250 00	10,000 00
Held free .....	10,250 00	250 00	10,000 00
Actually outstanding .....	3,676,195 71	1,642,238 03	4,838,000 00
Interest accrued and dividends declared .....	—	—	241,900 00
Interest charged to income.....	—	—	241,900 00
Interest and dividends paid....	—	—	241,900 00
Interest and dividends matured and unpaid .....	—	—	1,203,300 00
Trustees under mortgages.....	—	—	Union Trust Co. of New York

*Bills and Accounts Owing to Associated Companies.*<sup>12</sup>— Working advances: Consolidated Gas Co., demand loans at 6 per cent., \$1,012,479.67; interest accrued and paid during year, \$60,748.78. Construction advances: Consolidated Gas Co., demand loans at 6 per cent., \$8,325,000; interest accrued and paid during year, \$507,825. Current accounts payable: New York Edison Co., \$140,827.14; Consolidated Gas Co., \$3,244.86; Consolidated Telegraph and Electrical Subway Co., \$8,188.10; total, \$152,260.10. No interest charged on open accounts.

*Consumers' Deposits.*— Amount at beginning of year, \$109,190; added during year, \$107,030; refunded by cash, \$28,856.24; refunded by credits to consumers, \$23,897.76; balance at close of year, \$163,466; interest accrued and paid during year, \$3,608.66. For number of deposits, see Table XL.

*Miscellaneous Accounts Payable.*— Sundry creditors for materials purchased, \$66,404.82.

*Taxes Accrued.*— See schedule supporting Income Statement.

<sup>10</sup> Authorized by stockholders.

<sup>11</sup> Stocks and bonds of respondent were "sold for property and cash." No details are reported.

<sup>12</sup> There was also included under Interest accrued on unfunded debt, \$183,951.09 due Consolidated Gas Co., consisting of unpaid coupons and deferred interest, \$135,876.21; interest on demand loans and advances, \$48,074.88.

# ABSTRACTS OF COMPANY RETURNS

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## The United Electric Light and Power Company

### Reserves

	Credit balance Dec. 31, 1915	Credits during year	Debits during year	Credit balance Dec. 31, 1916
Contingency <sup>12</sup> .....	\$2,170,975 83	\$262,480 89	.....	\$2,433,456 72
Renewals and replacements —				
plant withdrawn from service <sup>13</sup>	4,353 87	157,488 54	<sup>14</sup> \$141,683 03	20,159 38
Accrued amortization <sup>15</sup> .....	134,165 61	.....	.....	134,165 61
Fire insurance participation....	78,037 97	8,305 26	.....	86,343 23
Employees' insurance .....	7,171 54	.....	<sup>16</sup> 7,171 54	.....

### INCOME STATEMENT

#### Operating revenues — sale of electric current:

	Quantity (kw. hrs.)	Average price (cents)	Net amount for year	Increase or (D) decrease <sup>18</sup>
Municipal street lighting:				
Incandescent (gas filled).....	1,783,604	5.23	\$93,320 19	\$23,417 09
Incandescent .....	245,619	6.34	15,575 38	2,190.72
Lighting municipal buildings.....	832,273	5.41	45,067 65	4,709 84
Municipal heat and power.....	170,511	5.52	9,420 21	4,385 35
Commercial metered lighting.....	43,247,895	6.53	2,820,943 73	305,114 24
Commercial metered power.....	4,367,991	7.55	329,576 21	22,521 76
N. Y., New Haven and Hartford				
Railroad Co. ....	39,977,114	.83	332,202 52	212,198 06
Other electrical corporations.....	112,454,733	1.04	1,167,636 76	219,443 64
Breakdown service .....	94,401	8.90	8,397 58	4,921 75
Miscellaneous .....	1,753,885	1.91	33,524 80	15,112 76
Total sales of current.....	204,928,026	2.37	\$4,855,655 03	\$814,015 21

Miscellaneous operating revenues: Electric merchandise and jobbing revenue, <sup>17</sup> \$18,109.31; lamp service to consumers (at ½c per kw. hour), \$64,413.92; rental of feeders crossing Queensboro bridge, <sup>18</sup> \$3,600; interest on insurance participation certificates, \$4,931.44; other interest, \$178.57 .....

91,233 24      <sup>19</sup> 50,238 06

Total operating revenues..... \$4,946,888 27      \$964,253 27

Operating expenses:	Cents per kw. hr. <sup>20</sup>		
Power plant labor.....	.052	\$113,876 69	\$13,360 80
Fuel for power.....	.279	614,686 41	196,256 74

<sup>12</sup> See Depreciation.

<sup>14</sup> Includes cost of dismantling plant retired from service during 1915 and 1916, \$5,686.51 and "extraordinary expenditures, etc." for 1915 and 1916, \$37,331.37.

<sup>15</sup> Transferred to corporate surplus.

<sup>16</sup> Some of the 1915 figures with which comparison is here made have been reclassified by the company.

<sup>17</sup> Receipts from sale of merchandise and from jobbing, \$106,474.11, less cost of materials sold, \$88,364.80.

<sup>18</sup> Gross rental under a joint facility arrangement with the N. Y. Edison Co.

<sup>19</sup> Interest on insurance participation certificates of \$2,023.12, credited in 1915 to non-operating income, is here applied as a credit to operating revenues for comparison with 1916 figures.

<sup>20</sup> Ratios for total station expenses and preceding items based on current generated, 220,291,426 kw. hrs. (net output after deducting 7,456,574 kw. hrs. used at generating station); for total production expenses and following items, those on current sold 204,928,026 kw. hrs. These last ratios were computed by the Bureau of Statistics and Accounts.

## The United Electric Light and Power Company

INCOME STATEMENT — *Concluded*

	Cents per kw. hr. <sup>22</sup>	Net amount for year	Increase or (D) decrease <sup>23</sup>
<b>Operating expenses — <i>Concluded</i>:</b>			
Other supplies and expenses <sup>24</sup> .....	.009	\$18,869 77	\$4,188 95
Repairs .....	.023	51,385 59	16,357 06
Total (generating) station expenses.....	.363	\$798,818 46	<sup>25</sup> \$232,191 55
Add electricity received from associated com- panies at 2.44c average.....	—	340,535 55	117,254 04
Total production expenses.....	.556	\$1,139,354 01	\$349,445 59
Transmission .....	.036	73,958 41	28,068 34
Distribution .....	.093	191,047 44	8,280 98
Commercial utilization .....	.096	195,833 49	33,244 41
Municipal street lighting.....	.013	25,434 04	3,699 99
Commercial administration .....	.038	78,344 22	6,693 61
Promotion of business.....	.073	149,721 64	26,829 57
General (excluding depreciation).....	.139	285,817 23	52,432 90
Total of foregoing.....	1.044	\$2,139,510 48	\$508,695 79
Renewals and replacements — plant with- drawn from service <sup>26</sup> .....	.077	157,488 54	29,158 37
Total including amortization.....	1.121	\$2,296,999 02	\$537,854 16
Uncollectible revenues .....	.307	15,276 50	D 5,930 64
Tax accruals .....	.195	398,963 84	124,868 81
Subway duct rents.....	.227	464,613 08	44,260 85
Miscellaneous rents .....	.004	8,053 24	D 861 37
Total expenses, taxes, etc.....	1.554	\$3,183,905 68	\$700,191 81
Operating income applicable to corporate property.....		\$1,762,983 59	\$164,061 46
<b>Non-operating income:</b>			
Interest revenues: Interest on special deposits, \$71,- 181.92; on bonds, \$200; on advances to Brush Electric Illuminating Co., \$6,362.46; dividend revenue, \$135.....		77,879 38	<sup>27</sup> 18,443 89
Gross corporate income.....		\$1,840,861 97	\$182,505 35
<b>Deductions from gross income:</b>			
Interest on funded debt, \$241,900; on consumers' deposits, \$3,608.66; on taxes, \$2,994.76; on advances by Con- solidated Gas Co., \$648,524.61.....		897,023 03	8,092 98
Net corporate income (corrected) <sup>28</sup> .....		\$943,838 94	\$173,812 37

[Appropriations of net corporate income: "Contingency" reserve, \$262,480.89; "to employees for faithful and efficient service," \$12,804.63. See *Corporate Surplus*.] <sup>29</sup>

<sup>22</sup> Includes \$4,161.88 for rentals properly chargeable to "Municipal rents and non-tax charges."

<sup>23</sup> Constituent items shown above were computed by the Bureau of Statistics and Accounts.

<sup>24</sup> The company makes no charge to the operating expense account "General amortization." Instead it has substituted the unauthorized account "Renewals and replacements — plant withdrawn from service" for which concurrent credit is made to a reserve account of the same name. See *Depreciation*, page 626.

<sup>25</sup> Interest of \$2,023.12, credited in 1915 to non-operating income, has been de-  
ducted here for comparison with 1916 figures.

<sup>26</sup> [The company reports a net corporate income for the year of \$668,548.42; see  
note 26.]

<sup>27</sup> [Appropriation for "Contingency" and "to employees for faithful and efficient  
service," reported by the company as deductions from gross income, are here trans-  
ferred to Corporate surplus in conformity with the accounting classification pre-  
scribed by the Commission, and Net corporate income corrected accordingly.] See  
also *Depreciation*, page 626.



The United Electric Light and Power Company

CORPORATE SURPLUS

Surplus, December 31, 1915.....	\$1,085,976 06
Balance for year transferred from income (corrected).....	943,833 94
Adjustment of special franchise taxes for 1913, 1914 and 1915.....	9,682 66
Adjustment of interest on account of deferred payments by the City of New York on lighting contracts 1902 to 1906.....	12,847 96
Transfer of Employee's insurance reserve 1911 to 1913.....	7,171 54
Total .....	\$2,059,512 16
Appropriation to "Contingency" reserve <sup>27</sup> .....	\$262,480 89
Appropriation "to employees for faithful and efficient service" <sup>27</sup> .....	12,804 63
Total deductions .....	275,285 52
Surplus, December 31, 1916.....	\$1,784,226 64

Municipal Street Lighting<sup>28</sup>

CLASS OF LAMPS	Number of lamps	Price per year	Amount of revenue	Consumption (kw. hrs.)
25 watt a. c. mazda.....	43	\$24 50	\$15,575 38	245,619
60 watt a. c. mazda.....	6	20 00		
100 watt a. c. mazda.....	44	22 10		
100 watt a. c. mazda.....	612	24 60		
400 c. p. a. c. mazda.....	45	70 00	93,320 19	1,783,604
200 watt a. c. nitrogen.....	609	43 00		
300 watt a. c. nitrogen.....	67	59 20		
800 watt a. c. nitrogen.....	416	69 20		
400 watt a. c. nitrogen.....	483	75 80		
Total .....	2,325		\$108,895 57	2,029,223

Contracts and Sales According to Rate Classification<sup>29</sup>

	Number of con- tracts	Number of active meters	Kw. hours delivered	Amount of revenue (net)
Lighting municipal buildings. }	1 {	110	832,273	\$45,057 65
Municipal heat and power... }		47	170,511	9,420 21
Commercial metered lighting:				
Retail — general rate.....	51,480	52,723	34,899,131	<sup>29</sup> 2,511,783 31
Wholesale .....	55	182	6,310,707	247,211 71
Auto, storage battery and re- frigerating .....	19	88	1,454,297	46,455 51
High tension at consumers' premises .....	3	8	583,760	15,493 20
Commercial metered power.....	1,346	1,346	4,867,991	329,576 21
New York, New Haven & Hart- ford Railroad Co.....	1	4	39,977,114	332,202 52
Other electric corporations.....	4	413	112,454,733	1,167,636 76
Breakdown service .....	9	56	94,401	8,397 68
Miscellaneous .....	3	13	1,753,885	33,524 80
Total .....	52,921	54,935	202,898,803	\$4,746,759 46

<sup>27</sup> See note 26 on page 624.  
<sup>28</sup> Number of hours burning per year, 3,980.  
<sup>29</sup> Except municipal street lighting.  
<sup>30</sup> Gross price, \$2,517,081.40.

**The United Electric Light and Power Company**  
*Intercompany Purchases, Sales, Etc. \**

<i>Purchased</i>	Quantity (kw. hours)	Average price (cents)	Charged to expenses
New York Edison Co.....	<sup>a</sup> 4,082,756	5.38	\$217,199 57
New York Edison Co.....	9,667,050	1.25	120,838 11
Westchester Lighting Co.....	255,190	.90	2,497 87
<b>Total .....</b>	<b>13,954,996</b>	<b>2.44</b>	<b>\$340,535 55</b>
<i>Sold</i>			Credit to revenue
New York Edison Co.....	<sup>a</sup> 2,537,834	5.13	\$130,214 00
New York Edison Co.....	55,025,199	1.25	687,814 95
New York and Queens Electric L. & P. Co..	33,005,200	.68	226,891 31
Westchester Lighting Co.....	21,886,500	.56	122,716 50
New York, New Haven & Hartford R. R. Co.	39,977,114	.83	332,202 52
<b>Total .....</b>	<b>152,431,847</b>	<b>.98</b>	<b>\$1,499,839 28</b>

**Points of Delivery and Measurement of Electric Energy Received from or Delivered to Other Companies**

COMPANY	Kind of current	Point of delivery and measurement
<b>Received from:</b>		
New York Edison Co.....	Low tension	Respondents' consumers meters
New York Edison Co.....	High tension	Seller's switchboard.
Westchester Lighting Co....	High tension	Seller's switchboard
<b>Delivered to:</b>		
New York Edison Co.....	Low tension	Consumers' meters.
New York Edison Co.....	High tension	( <sup>a</sup> )
New York & Queens Elect. L. & P. Co.....	High tension	Hamilton st., Long Island City,
Westchester Lighting Co....	High tension	Elmsford; Mt. Vernon; New Rochelle.
New York, New Haven & Hartford R. R. Co.....	High tension	West Farms; Columbus ave., Mt. Vernon.

**Operating Expenses.**—For details, see Table XXXVI-B.

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for electrical companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period there is deducted the actual amount expended in repairs and the remainder is charged to the account "General amortization," which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued amortization of capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of March 2, 1909, this company filed with the Commission a rule of depreciation which

<sup>a</sup> High tension current except as noted.

<sup>b</sup> Low tension current.

<sup>c</sup> Points of delivery: Kingsbridge, Yonkers, Fordham, Hunt's Point, Kensico, 140th street and Blackwells Island.

Points of measurement: 201st street generating station except current delivered at Blackwells Island, which is measured at point of delivery.

The United Electric Light and Power Company

provided that 1.8 cents per kw. hr. of current sold to general consumers be charged to "General amortization—electric." The rule failed to state that the concurrent credit would be made to "Accrued amortization of capital." The company's procedure, however, is in accordance neither with the rule nor with the requirements of the accounting order. It charges an account "Renewals and replacements—plant withdrawn from service" with three-tenths of one cent per kw. hr. of electric current sold to general consumers; also charges an account "Contingency" with five-tenths of one cent per kw. hr. of electric current sold to general consumers. Capital retirements are charged to the reserve "Renewals and replacements—plant withdrawn from service" instead of to the prescribed reserve "Accrued amortization of capital."

Following the decision of the Commission in May, 1916, to subpoena the books of account of certain electric corporations for the purpose of inquiring into their conformance with the accounting rules prescribed by the Commission, various gas and electric companies asked to be heard on their applications for modification of the rules, including that on depreciation (General Amortization). Informal conferences have been in progress, report of which may be found in the Reports of Decisions, advance sheets for March and June, 1917.

Taxes				
CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Lands .....	\$6,589 20	\$6,589 20	\$6,589 20	.....
Improvements on lands.....	122,889 60	122,889 60	122,889 60	.....
Corporate real property.....	11,136 20	11,136 20	.....	<sup>24</sup> \$18,616 20
Special franchise .....	203,949 00	203,949 00	487,604 84	<sup>25</sup> 62,027 22
Gross earnings, state.....	24,399 84	24,399 84	24,399 84	.....
Federal income .....	30,000 00	30,000 00	10,104 69	.....
Total .....	<u>\$398,963 84</u>	<u>\$398,963 84</u>	<u>\$651,588 17</u>	<u>\$80,643 42</u>

**Uncollectible Bills.**—Number of uncollectible accounts, 4,187; amount, \$30,234.93. Deposits applied thereto: number, 1,120; amount, \$10,485; interest on deposits applied, \$348.57; recoveries, \$3,523.97; other offsets, \$600.89; net amount charged to uncollectible bills, \$15,276.50. Amount of uncollectible bills on which above 1,120 deposits were held, \$10,833.57.

**Rent Charges.**—Charged to subway duct rents: Consolidated Telegraph and Electrical Subway Co., space in subways, \$464,613.08. Charged to Miscellaneous rents: Sundry owners, transformer spaces at various locations, \$8,053.24. Charged to Operating expenses:<sup>26</sup> Consolidated Gas Co., general offices, 130 East 15th street, \$29,373.90; Broadway and 146th Street Corporation, branch offices at Broadway and 146th street, \$6,300; William Vincent Astor, branch offices at 2426 Broadway, \$3,750; City of New York, wharfage and land under water at 201st street and Harlem river, \$4,161.88; cables crossing Queensboro bridge, \$1,500; total, \$45,085.78. Charged to "Clearing account": Brush Electric Illuminating Co., substation and lofts at 204-10 Elizabeth street, \$9,000; Consolidated Gas Co., cable yard, Tenth avenue and 18th street, \$1,500; Fred S. Myers, storeroom and shops at 520-22 West 24th street, \$4,800; total, \$15,300.

<sup>24</sup> Exclusive of interest, \$1,069.85.

<sup>25</sup> Part of 1916 taxes; exclusive of interest, \$1,820.02.

<sup>26</sup> [The charges to operating expenses include rents other than those for furnished offices and office rooms in office buildings heated and lighted by the landlord which are the only rents that should be included under the accounting rules of the Commission. The company states that hereafter it will show such rents as part of the cost of operation, not however under the general classification "operating expenses" but in the specific accounts "Municipal rents" and "Miscellaneous rents."]

**The United Electric Light and Power Company**  
**MISCELLANEOUS INFORMATION**

**Power Plant.**—Location, 201st street and Ninth avenue; capacity, 85,000 kw. For number of units, kind and capacity in service at close of year, see Table XV.

**Circuits, Poles and Line Transformers.**— See Table XVI.

**Services.**— See Table XVII.

**Meters.**— Number at beginning of year, 55,425; bought during year, 8,123; condemned, lost or destroyed during year, 3,007; owned at close of year, 60,541 (in use by consumers, 57,377; company's service, 121; in repair shop, 157; in stock, 2,886). For details, see Tables XVIII and XIX.

**Electric Current Generated, Bought and Sold (kw. hrs.).**—Generated during year, 227,748,000; used at generating station, 7,456,574; net output, 220,291,426; bought, measured at sellers' switchboard, 9,922,240; bought, delivered at respondent's meters, 4,032,756; sold to railroad companies, 39,977,114; to other electric companies, 112,454,738.1; to public, 52,496,178.4; used by respondent, 1,097,317; lost in transmission, etc., 18,476,483; lost in distribution, 9,744,596.4.

For additional details, see Table XXI, Electric current generated and fuel consumed: Table XXIII, Source and disposition of electric current; Table XXIV, Consumption of electric current.

**Load Data.**—Maximum load, generating station, 54,380, on February 19, 1916; see also Table XXII, Variation of output and load; connected load, exclusive of company service, 106,930 kw. (for details, see Table XX).

**Accidents.**— See Tables XXVII–XXIX.

**Employees and Wages.**—Number of general officers, 6; total compensation during year, \$17,437.47. Number of all other employees, second week in December, full time, 1,008; part time, 37; total compensation paid during year to officers and employees, \$928,188.44. (See Tables XXX–XXXIV.)

**Officers.**—President, Nicholas F. Brady; Vice-President, Thomas E. Murray; Vice-President and General Manager, Frank W. Smith; Vice-President and Treasurer, Benjamin Whiteley; Secretary, Lewis B. Gawtry; Assistant Secretary, L. A. Coleman.

**Directors.**—Nicholas F. Brady, Lewis B. Gawtry, Robert A. Carter, W. R. Addicks, Thomas E. Murray, Frank W. Smith, John W. Lieb, George B. Cortelyou, George F. Baker, Edgar Palmer, William Rockefeller, John W. Sterling, Donald G. Geddes.

**Main Business Office.**—130 East 15th street, New York City.

Report verified by Frank W. Smith, Vice-President and General Manager, April 14, 1917.

**THE WOODHAVEN GAS LIGHT COMPANY**

**History.**—Incorporated August 30, 1871, under act of Legislature passed February 16, 1848. The company furnishes gas to Ward 4, Borough of Queens, City of New York, with the exception of the former villages of Jamaica and Richmond Hill. It has no manufacturing plant and gas is purchased from Brooklyn Union Gas Company. Stock control of the respondent is held by the Brooklyn Union Gas Company, which acquired the entire capital stock in July, 1897.

**Stockholders.**—Number at close of year, 5; all residents of New York State. Total voting power, 200 shares, par value \$100 each. Number of votes cast at the last general meeting, September 13, 1916, 200, whereof F. B. Jourdan cast 195 votes in behalf of corporate members and 5 in behalf of himself.<sup>1</sup>

**Important Changes during the Year.**—T. P. Payne was appointed additional Assistant Treasurer on June 1, 1916. No new powers or franchises were acquired. For details of mains laid during the year, see *Mains*.

[The Public Service Commission ordered this Company on May 25, 1916 (Case No. 1807) to reduce its rate to 95 cents per M cu. ft., effective July 1, 1916. The

<sup>1</sup>The certificates of stock held by the five directors are presumably endorsed in blank and held by the Brooklyn Union Gas Company.

The Woodhaven Gas Light Company

Company subsequently secured a writ of certiorari and, on July 27, 1916, the Court ordered the Company to set aside as a special deposit subject to the further orders of the Court the difference between the amount collected for gas and the rate ordered by the Commission. Bills are rendered at \$1 per M cu. ft. but the company credits to revenue only 95 cents, the difference of 5 cents being credited to a reserve, Commercial metered lighting and prepaid gas in suspense.]

No new powers or franchises were acquired during the year.

BALANCE SHEET<sup>2</sup>

December 31, 1915		December 31, 1916	Increase or (D) decrease
<b>ASSETS SIDE</b>			
\$11,759 49	Cash .....	\$15,509 72	\$3,750 23
2,492 11	Accounts receivable from City of New York (for gas).....	686 02	D 1,806 09
14,173 81	Consumers' accounts receivable.....	24,353 18	10,179 32
252 90	Accounts receivable from associated companies (Newtown gas).....	.....	D 252 00
898 06	Other accounts receivable.....	616 20	D 281 86
83 32	Interest and dividends receivable.....	33 32	.....
5,141 25	Special deposits .....	9,626 48	4,485 23
84 71	Prepayments — insurance .....	29 74	D 4 07
206,380 42	"Fixed Capital, Dec. 31, 1908".....	205,081 87	D 1,298 55
303,024 27	Fixed capital installed since 1908....	333,322 12	30,297 85
<hr/>			
\$509,404 69	Total fixed capital — gross.....	\$538,403 99	\$28,999 30
132,549 34	Less accrued amortization <sup>3</sup> .....	160,300 57	27,751 23
<hr/>			
\$376,855 35	Total fixed capital — net.....	\$378,103 42	\$1,248 07
<hr/>			
\$411,641 00	Total .....	\$428,958 03	\$17,317 03
<hr/>			
<b>LIABILITIES SIDE</b>			
\$1,658 22	Taxes accrued .....	\$2,036 27	\$378 05
22,712 70	Consumers' deposits .....	27,794 46	5,081 76
183,453 04	Accounts payable to associated companies .....	178,628 04	D 4,825 00
66 36	Miscellaneous accounts payable.....	108 97	102 61
1,857 71	Interest accrued on unfunded debt....	2,643 41	787 70
834 35	Other unfunded debt — wages accrued.	4,123 58	3,289 23
5,157 61	Casualties and insurance reserve.....	8,616 80	3,459 19
.....	Commercial metered lighting and prepaid gas in suspense.....	7,024 49	7,024 49
20,000 00	Common stock .....	20,000 00	.....
175,901 01	Corporate surplus .....	177,920 01	2,019 00
<hr/>			
\$411,641 00	Total .....	\$428,958 03	\$17,317 03
<hr/>			

Contingent Liabilities.— None.

<sup>2</sup> All materials and supplies have been transferred to the Jamaica Gas Light Company; any material used is furnished by the latter company and charged to the respondent.

<sup>3</sup> "Accrued amortization" as here shown includes Depreciation and Contingencies. It is reported by the company on the liability side of the balance sheet, here changed in accordance with the requirement of the report form.

# 630 PUBLIC SERVICE COMMISSION — FIRST DISTRICT

## The Woodhaven Gas Light Company Valuation of Property for Purposes of Taxation

	Cost to reproduce new	Same—present value
Valuation as of June 30, 1916, filed by respondent:		
Real property in streets — tangible.....	\$612,534 93	\$612,534 93
Tangible personal property.....	209,926 01	209,926 01
Intangible property, including franchises.....	—	30,696 93

Assessed valuation for 1916 taxes:	Borough of Queens
Real property (tangible and intangible) in streets.....	\$413,850 00

### DETAILS OF ASSETS AND LIABILITIES "Fixed Capital, December 31, 1908"

ITEM	Book cost Dec. 31, 1916	Withdrawn during year	Book cost Dec. 31, 1916
Franchises .....	\$20,000 00	.....	\$20,000 00
Mains .....	139,957 07	\$1,147 10	138,809 97
Services .....	21,757 38	90 00	21,667 38
Meters .....	23,167 03	61 45	23,105 58
Tools and implements.....	453 75	.....	453 75
Office furniture and fixtures.....	81 17	.....	81 17
Lamp posts <sup>4</sup> .....	964 02	.....	964 02
Total .....	\$206,880 42	\$1,298 55	\$205,081 87

### Fixed Capital Installed since December 31, 1908

TITLE OF ACCOUNT	INSTALLED DURING YEAR		Retired or withdrawn during year (deducted)	Total cash cost to Dec. 31, 1916
	Additions and betterments	Renewals and replacements		
General equipment .....	.....	.....	.....	\$279 35
Trunk lines and mains.....	\$20,308 85	.....	\$64 95	256,267 45
Gas services .....	3,473 98	.....	405 00	25,267 72
Gas meters .....	6,995 28	.....	10 31	51,472 60
Gas tools and imple-ments .....	.....	.....	.....	35 00
Total .....	\$30,778 11	.....	\$480 26	\$333,322 12

### Equipment Retired during the Year

CLASS OF EQUIPMENT RETIRED	Number of units retired	Cost of equipment retired	Amount of salvage charge l to material	Accrued amortization of capital	Surplus or deficit
Street mains (ft.).....	1,596	\$1,212 05	\$370 69	\$339 06	\$502 30
Gas services .....	34	495 00	.....	456 10	38 90
Gas meters .....	14	71 76	1 90	30 53	39 33
Total .....	—	\$1,778 81	\$372 59	\$825 69	\$580 53

**Special Deposits.**— Deposited with bid for municipal street lighting, \$7.50; with State Industrial Commission, 4 per cent. corporate stock of the City of New York (par value \$5,000), cost \$4,993.75; with City of New York to cover cost of

<sup>4</sup>As reported by company. According to the physical inventory taken by the Commission in connection with Case 1807 the respondent has no lamp posts.

The Woodhaven Gas Light Company

repaving, \$250; with Bank of Long Island, \$4,375.23, being 5 per cent. of collections from private consumers and prepayment meters for gas sold from July 1, 1916, in accordance with an order of the Supreme Court, County of New York, entered July 27, 1916 (this deposit draws interest at the rate of 2½ per cent. per annum); total of special deposits, \$9,626.48.

*Common Stock.*—Authorized, issued prior to year, and actually outstanding, 200 shares, par value \$100 per share; cash realized, not reported; no dividends declared.

*Accounts Owing to Associated Companies.*—Brooklyn Union Gas Company, on open account, advanced during year, \$189,317.22, repaid during year, \$192,696.15; interest accrued and paid, \$5,283.07; balance, December 31, 1916, \$178,334.48. Richmond Hill & Queens County Gas Light Co., advanced during year, \$491.72; repaid during year, \$535.16; balance, December 31, 1916, \$79.22. The Jamaica Gas Light Co. advanced during the year, \$9,017.60; repaid during the year, \$10,420.23; balance, December 31, 1916, \$214.34. Total payable to associated companies, December 31, 1916, \$178,628.04.

*Consumers' Deposits.*—At beginning of year, \$22,712.70; added during year, \$13,320; refunded during year, \$8,238.24; balance at close of year, \$27,794.46; interest accrued during year, \$1,502.30; interest paid during year, \$714.60. For number of deposits, see Table XL.

*Taxes Accrued.*—See schedule supporting Income Statement.

*Reserves.*—Accrued amortization of capital: Credit balance at beginning of year, \$132,549.34; credits during year on basis of 13 cents per M cu. ft. for 294,768,254 cu. ft. gas sold, less actual repairs, \$28,576.92; debits, for mains, services and meters retired, \$825.69; balance, December 31, 1916, \$160,300.57.

*Casualties and insurance:* Credit balance at beginning of year, \$5,157.61; credits during year, \$4,000; debits during year, \$540.81; balance, December 31, 1916, \$8,616.80.

Commercial metered lighting and prepaid gas in suspense:<sup>5</sup> 140,093,173 cu. ft. of gas sold (commencing July 1, 1916) at 5 cents per M, \$7,004.66; interest earned on cash deposited, \$19.83; total, \$7,024.49.

INCOME STATEMENT

	M cu. ft. delivered	Rate or average price	Net amount for year	Increase or (D) decrease
Operating revenue—sales of gas:				
Municipal street lighting.....	25.0	\$0.75	\$18.73	D \$5,716 33
Lighting municipal buildings.....	827.9	75	620 96	82 35
Prepaid gas .....	11,745.6	* 1 00	* 11,438 75	D 265 05
Commercial metered lighting.....	282,169.8	* 1 00	* 275,390 19	21,888 58
Total sales .....	294,768.3		\$287,468 63	\$15,989 55
Miscellaneous revenues:				
Gas merchandise and jobbing revenue.....				D 6 18
Total operating revenues.....			\$287,468 63	\$15,983 37
Operating expenses:		Cents per M cu. ft. sold <sup>7</sup>		
Gas purchased, 321,684 M cu. ft. at 50 cents <sup>6</sup> ..		54.57	\$160,842 11	\$11,528 18
Transmission and distribution.....		10.74	31,675 33	D 289 18
Municipal street lighting.....		Cr. .02	Cr. 72 27	D 85 93

<sup>5</sup> Represents the difference between the price of gas sold to private consumers and through prepayment meters at \$1.00 per M cu. ft., and the rate of 95 cents per M cu. ft. fixed by the Public Service Commission, effective July 1, 1916.

<sup>6</sup> The company renders bills at \$1.00 per M cu. ft. but credits to revenue only 95 cents, the rate fixed by the Public Service Commission. The difference is credited to a reserve, Commercial metered lighting and prepaid gas in suspense.

<sup>7</sup> Based on 294,768.3 M cu. ft. sold.

<sup>8</sup> From Brooklyn Union Gas Company; delivered at respondent's mains, and measured at consumers' meters.

**The Woodhaven Gas Light Company**  
**INCOME STATEMENT — Concluded**

	Cents per M cu. ft. sold <sup>1</sup>	Net amount for year	Increase or (1) decrease
<b>Operating expenses — Concluded:</b>			
Commercial administration .....	7.98	\$23,547 74	\$3,281 57
Promotion of business.....	.67	1,952 89	256 59
General (excluding depreciation).....	6.41	18,902 63	152 83
<b>Total of foregoing.....</b>	<b>80.35</b>	<b>\$236,848 43</b>	<b>\$14,842 06</b>
General amortization (reserved).....	9.70	28,576 92	5,968 45
<b>Total (including amortization) .....</b>	<b>90.05</b>	<b>\$265,425 35</b>	<b>\$20,810 51</b>
Uncollectible revenue .....	.20	579 15	D 1,315 96
Tax accruals .....	3.58	10,561 58	2,395 74
Miscellaneous rents <sup>2</sup> .....	.83	2,450 00	.....
<b>Total of expenses, taxes, etc.....</b>	<b>94.66</b>	<b>\$279,016 08</b>	<b>\$21,889 79</b>
<b>Operating income applicable to corporate property.....</b>		<b>\$8,452 55</b>	<b>D \$5,906 42</b>
Non-operating income: interest on bank balances, \$349.57; on New York City corporate stock, \$200.....		549 57	D 2 69
<b>Gross corporate income.....</b>		<b>\$9,002 12</b>	<b>D \$5,909 11</b>
Deductions from gross income: interest on consumers' deposits, \$1,502.30, on obligations to Brooklyn Union Gas Company, \$5,283.07 .....		6,785 37	D 83 21
<b>Net corporate income.....</b>		<b>\$2,216 75</b>	<b>D \$5,825 89</b>
<b>CORPORATE SURPLUS</b>			
Surplus, December 31, 1915.....			Amount \$175,901 01
Balance for year transferred from income.....			2,216 75
Materials recovered .....			589 00
Sundry adjustments .....			52 28
<b>Total .....</b>			<b>\$178,759 04</b>
Equipment retired chargeable to surplus.....		\$580 53	
Bad debts written off.....		258 29	
Adjustment .....		21	
<b>Total deductions .....</b>			<b>839 05</b>
<b>Surplus, December 31, 1916.....</b>			<b>\$177,920 01</b>

**Municipal Street Lighting.**—Number of incandescent gas lamps, December 31, 1915, 16; none in use at close of year; total consumption, on basis of 3½ cu. ft. per lamp hour (3,950 lamp hours per year), 25,004 cu. ft.; revenue at 75 cents per M cu. ft., \$18.73.

**Operating Expenses.**—For details, see Table XXXV-B.

**Depreciation.**—The Uniform System of Accounts prescribed by the Commission for gas companies provides that operating expenses shall include the estimated amount of capital consumed, which is defined as "the amount estimated to be

<sup>1</sup> Composed of \$2,000 rent for respondent's portion of building, 14-20 Union avenue, Jamaica, payable to Jamaica Gas Light Company and \$450 for respondent's proportion of rent of store and basement at Jamaica and Jefferson avenues, Richmond Hill.



The Woodhaven Gas Light Company

necessary to cover such wear and tear and obsolescence and inadequacy as have accrued" during the fiscal period in the tangible fixed capital, and "such portion of the life of intangible fixed capital as has expired . . . and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties." From the total estimated deterioration during the period, there is deducted the actual amount expended in repairs, and the remainder is charged to the account "General amortization," which has been provided in operating expenses. Amounts charged to this account should be concurrently credited to "Accrued amortization of capital," the official title of the reserve for depreciation, etc., against which is chargeable such portion of the matured or realized depreciation as has accrued since the establishment of the reserve. Under date of April 15, 1909, this company filed with the Commission a rule of depreciation which provides for a charge to "General amortization—gas" and concurrent credit to "Accrued amortization of capital" of 13 cents per M cubic feet of gas sold [less the cost of actual repairs]. See note 3 on page 629.

Taxes				
CLASS OF TAX	Amount of levy	Charged to income	Amount paid	Due and unpaid
Special franchise . . . .	\$8,525 31	\$8,525 31	\$8,525 31	.....
Gross earnings . . . . .	1,426 27	1,426 27	1,348 22	.....
Federal income (est.).	610 00	610 00	259 48	.....
Total . . . . .	\$10,561 58	\$10,561 58	\$10,133 01	.....

**Uncollectible Bills.**—Number of uncollectible accounts, 630; amount, \$2,747.94. Deposits applied thereto: number, 448; amount, \$1,469.84; interest on deposits applied, \$76.01; recoveries, \$622.94; net amount charged to uncollectible bills, \$579.15. Amount of uncollectible bills on which above 448 deposits were held, \$2,113.23.

MISCELLANEOUS INFORMATION

**Works and Holders.**—Respondent has no manufacturing plant and no gas holders.

**Mains.**—Transmission pipe line, length, 24,179 feet; laid during year, none; taken up, none. Distribution pipe line, length, 457,107 ft.; laid during year, 19,405 ft.; taken up, 1,596 ft.; net increase, 17,809 ft. (See Table V.)

**Services.**—Number available at close of year, 9,541; added during year, 663; removed during year, 34; net increase, 631. (See Table VI.)

**Meters.**—Number in service at close of year, 12,551 (excluding 587 set but locked or cut out); net increase during year, 1,098; total owned at close of year, 13,703; number bought, 1,199; number retired, 14; net increase during year, 1,185. (See Tables VII and VIII.)

**Gas Bought and Sold (cu. ft.).**—Purchased during year, 321,684,240; sold to public, 294,768,254; used by respondent, 1,183,600; unaccounted for, 25,732,386. (See Tables XII and XIII.)

**Accidents.**—See Tables XXV–XXIX.

**Employees and Wages.**<sup>11</sup>—Number of general officers, 9; compensation, none; <sup>12</sup>number of all other employees, second week in December, full time, 148; part time, 119; compensation paid to employees (respondent's proportion), \$63,044.40. (See Tables XXX–XXXIV.)

<sup>11</sup> The respondent's employees are on the combined pay-rolls of the following companies: Jamaica Gas Light Company, Richmond Hill & Queens County Gas Light Company, and Woodhaven Gas Light Company.

<sup>12</sup> A monthly charge of \$200 is made by the Brooklyn Union Gas Company for salaries and expenses of general officers, which respondent charges to Miscellaneous general expenses.

**The Woodhaven Gas Light Company**

**Officers.**— President, E. R. Chapman; Vice-President, A. F. Staniford; Secretary, F. B. Jourdan; Assistant Secretaries, F. R. Wogan, H. E. McGowan; Treasurer, J. H. Benedict; Assistant Treasurers, Herbert Wellington, T. P. Payne; Auditor, James Gilmer; Assistant Auditor, T. P. Payne; General Counsel, Cullen & Dykman; Claim Agent, G. M. Kirchmer; Manager, H. A. Lovell; Engineer, J. H. Jourdan; Purchasing Agent, G. W. Gatehouse.

**Directors.**— E. R. Chapman, M. D. Chapman, A. F. Staniford, James H. Jourdan, F. B. Jourdan.

**Main Business Office.**— 14-20 Union avenue, Jamaica, N. Y.

**Report verified by** A. F. Staniford, Vice-President, April 16, 1917.

## INDEX TO RETURNS OF CORPORATIONS

**NOTE.**—For subject index, the reader is referred to the Table of Contents at the beginning of the volume. Abbreviations used below are as follows:

**E** = Electrical corporations; **G** = Gas corporations; **R** = Street railroad corporations;  
**S** = Steam corporations.

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**NOTE.**—An inchoate and dormant corporation report form was furnished to three companies not in the foregoing list.

For *Ball Electrical Illuminating*, see the last published abstract in vol. III of the 1912 Report.

For *East River Gas Company of Long Island City*, see Addendum to New Amsterdam Gas Company.

For *Equity Gas Company*, see Addendum to abstract of Brooklyn Union Gas Company.

The *Westchester Lighting Company*, a Second District company, filed certain data concerning its operations in the City of New York.

\* The operating statistics here referred to are for the electric department only; the operating statistics of the railway department appear in volume II.



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